College of Policing Limited Annual Report and Accounts

for the year ended 31 March 2023

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for the year ended 31 March 2023

Accounts presented to the House of Commons pursuant to section 7 of the Government Resources and Accounts Act 2000

Annual Report presented to the House of Commons by Command of His Majesty

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Overview

Chair and Chief Executive's foreword

We are pleased to introduce our Annual Report and Accounts for 2022/23, which set out the College's achievements over the year. Following the publication of the Fundamental Review of the College (in February 2022) into the role and purpose of the College, we have focused intently upon delivering the priorities it set out.

The review challenged the College to drive consistency where both the public and the service expect it, to boost professionalism across the service through standards and sharing knowledge, and to improve leadership at every level. This has been at the heart of the ambitions set out in our Corporate Strategy and two-year Business Plan. And our achievements highlight our commitment to deliver what policing needs, when it needs it.

We have supported forces through the creation of our new practice bank. This enables forces to share initiatives on how to cut crime and to learn from others how to reduce crime and improve community safety. Over 60 pieces of practice have been assessed and provided for forces

- including practice on tackling the most serious types of crime, such as rape and homicide.

The College has also developed targeted support to improve the forces placed in Engage status by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). We have helped forces focus on problem solving and continuous improvement and have helped Gloucestershire and Cleveland leave Engage.

The College has worked across the policing system to create the new non-degree entry route into policing, which will be deployed from 1 April 2024. The Police Constable Entry Programme (PCEP) focuses on operational, common-sense policing that will give officers the tools they need

to fight crime, catch criminals and keep the public safe. It has also been designed to provide forces with flexibility so they can ensure the programme delivers a tailored solution for their local areas.

To help boost public confidence we revised our investigations guidance for police officers and staff to support consistent and effective investigating. It instructs police to follow all reasonable lines of enquiry when investigating an offence and explains what the public can expect from police when they report a crime.

To improve standards within the service, we updated the Code of Practice for Vetting. The revised Code supports forces to identify unacceptable behaviour from people before they enter policing and as they continue in service. We are also updating the Vetting Authorised Professional Practice which will be launching in 2024. This will include a new inspection and accreditation scheme for all forces' vetting units.

Following a comprehensive review of police ethics, we have developed a Code of Practice for Ethical Policing for chief officers, which creates a duty of candour for officers who are aware of unethical or illegal activities. This is reinforced by the ethical policing principles and the guidance on ethical and professional behaviour in policing, both published in January 2024. Taken together, these products provide an overhaul for professional standards across the policing community and support officers, staff and volunteers in making ethical decisions.

To tackle violence against women and girls (VAWG), the College has played a key role in the development of the Soteria National Operating Mode (NOM). The College now owns and maintains the model, as well as creating the learning programmes and developing the evidence base sitting within it. We are also using behavioural science as part of our drive to tackle sexism and misogyny in policing. These methods are creating an evidence-based plan for change, including training to help supervisors spot issues early on.

Lord Herbert of South Downs

Andy Marsh

As part of the National Centre for Police Leadership (NCPL), we delivered a transformation in police leadership by launching new national standards, covering all ranks and roles for the first time in policing. This embeds leadership into all levels of policing and ensures that officers and staff have the right skills and values to tackle crime and deliver the high standard of service that the public expect.

Further work delivered through the NCPL includes the reform of the strategic command course (SCC) into the police leadership programme – stage 5 (executive leaders) for the most senior leaders in law enforcement. It will provide future chief officers with the skills to lead policing operations and organisations locally, regionally and nationally.

The College has also completed and published the independent review of the Nicola Bulley case, commissioned by the Police and Crime Commissioner for Lancashire, Andrew Snowden. This tragic case highlighted some key learning for organisational practice within the force, as well as for how policing manages media and social media. This report

will help to ensure that forces across the UK understand the impact that communication has on public confidence and can learn the lessons from this investigation.

Finally, the board and the executive have seen change this year. DCC Bernie O'Reilly and ACC Iain Raphael departed from their roles as Deputy Chief Executive and Director of Public Safety and Risk respectively. They have been replaced by DCC Maggie Blyth and ACC Tom Harding. We thank Bernie and Iain for their service to the College and look forward to working with Maggie and Tom.

Neil Basu, Dave Bamber, Lyn Carpenter, Paul Griffiths, Paul Fotheringham and Stephen Mold left our board, with Festus Akinbusoye, Jeff Cuthbert, Marc Jones, Stephen Watson, Paul Matthews and Peter Cheese all starting. We thank all the past board members for serving on the board, and we look forward to partnering with our new members as we support policing to reduce crime and keep the public safe.

The Rt Hon Lord Herbert of South Downs CBE PC
Chair

Andy Marsh
Chief Executive and Accounting Officer

Who we are and what we do

The College of Policing Limited (also referred to as 'the College') was formed in 2012 and is an operationally independent arm's-length body of the Home Office and a company limited by guarantee. Its member (owner) is the Home Secretary. As the professional body for policing in England and Wales, we support everyone in policing across the United Kingdom.

Core purpose and priorities

Our core purpose is to promote policing excellence and to support everyone in policing to reduce crime and keep people safe. This is achieved through three principal functions.

- **Sharing knowledge and good practice.** We create and maintain easy access to knowledge, disseminate good practice and facilitate the sharing of what works.

- **Setting standards.** We set standards for key areas of policing that help forces and individuals to provide consistency and better service for the public.

- **Supporting professional development.** We set requirements, accredit, quality assure and deliver learning and professional development. We promote diversity and wellbeing, and help to nurture and select leaders at all levels.

Our corporate strategy, which was developed in response to the **fundamental review** in 2021, sets out our five key ambitions:

- building trust and a fair culture

- transforming police leadership

- supporting career-long professional development and wellbeing

- boosting core skills

- strengthening innovation and implementing what works

Our progress in achieving these priorities is given on pages 18-65.

Performance management

In April 2022, we brought our external work into four portfolios, organised under clear strategic objectives, supported by our role as the What Works Centre for Crime Reduction. Organising our work in this way helps us to prioritise effectively and ensure that our funding and resources are aligned to our strategic aims.

Our portfolios are:

- diversity and inclusion

- leadership and workforce development

- public safety and risk

- College improvement

The Transforming our College programme has now closed, with responsibility for benefits realisation activity moving into business as usual, led by our corporate development function, as explained further below.

In September 2022, a new governance structure was implemented (following the completion of the Transforming our College programme), which has allowed decision making to be delegated to the most appropriate level.

Executive committee

Internal delivery board

Senior leadership team (Tier 2) meeting

Portfolio delivery board

Professional communities leadership forum

Estates delivery group	Incorporating oversight of environment and health and safety.
Digital, data and technology delivery group	Incorporating oversight of knowledge information and data assurance.
Business development group	Covers international and wider markets.
Capital investment delivery group	Incorporating oversight of efficiencies workstream.
People delivery group	
Establishment delivery group	

Diversity and inclusion portfolio	
College improvement portfolio	
Public safety and risk portfolio	
Leadership and workforce development portfolio	
Tasking coordination and delivery group (TCDG)	Solutions panel

Cognisant relationship between TCDG and establishment delivery group.

Executive committee

The executive committee retains its oversight and ratification role. Executive directors meet informally on a weekly basis to share updates and discuss any immediate risks, and meet formally on a monthly basis.

The executive committee is chaired by the chief executive officer. As at 31 March 2023, the membership of executive committee is:

Andy Marsh
CEO

Nick Bayley
Director of Enabling Services

Jo Noakes
Director of Leadership and Workforce Development Portfolio

Rachel Tuffin
Director of What Works, Diversity and Inclusion and Professional Communities

Iain Raphael*
Director of Public Safety and Risk Portfolio

Bernie O'Reilly**
Deputy CEO
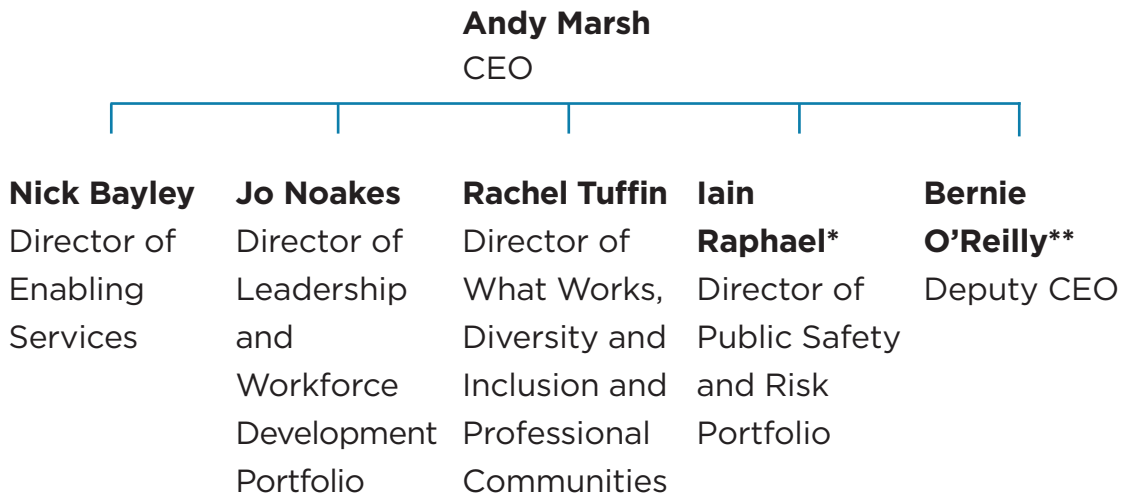
* Iain Raphael retired from the College on 23 July 2023. His successor, Tom Harding, was appointed on 1 July 2023.

** Bernie O'Reilly retired from the College on 26 May 2023. His successor, Maggie Blyth, will join the College in November 2023.

The senior leadership team is responsible for the day-to-day operational activity within the College. A portfolio delivery board (PDB), internal delivery board (IDB) and professional communities leadership forum (PCLF) have also been established. The College's PDB and IDB are the main fora for overseeing our performance against the business

plan and corporate strategy. They receive detailed reports from their respective business areas regarding progress against the business plan. The organisation chart on page 11 gives details of the internal delivery groups that report into the IDB and the portfolios that report into PDB.

The PCLF provides a space for information sharing, coordination and collaboration across professional communities in the College, and to identify and take collective decisions about their operations. These decisions include – but are not limited

to – areas in which professional communities operate, including:

- skills identification and development

- resource allocation from professional communities into portfolios

- learning, development, talent management and career pathways

- workforce planning

- movement of staff between professional communities

- any areas where the PCLF determines that a consistent

or coordinated uniform approach across professional communities is beneficial

The organisation chart on page 11 gives details of the internal delivery groups that report into IDB and the portfolios that report into PDB.

Annual business planning and corporate strategy development are coordinated through the corporate development unit which also manages and monitors these activities. The unit provides regular reports which are considered by the executive directors. In-year, high-priority demand requests are considered by the tasking coordination and delivery group (TCDG).

Strategic leadership in the management of investments, investment decisions and the setup of major capital programmes is provided by the capital investment group, led by the Director of Enabling Services.

Review of financial performance

The College's financial performance for 2022/23 has been tightly managed. The College has continued to deliver its objectives in a challenging environment, prioritising resources and identifying efficiencies.

Since the College was established, efficiencies have centred on rationalising the size and cost of our estate and reducing staff costs in non-priority areas.

Funding for the College's activities comes predominantly from the Home Office via an annual grant-in-aid settlement to support the College's resource and capital requirements. This is supplemented by additional direct grants received from the Home Office for delivering specific and defined work programmes.

The remaining funding is derived from trading activities, for which the College charges customers directly.

The difference between the College's resource income and expenditure shows a loss in its financial statements, which represents the grant-in-aid funding used in the financial year.

The table below compares the College's financial outturn for 2022/23 with its budget.

	Net budget	2022/23 spend	Over (under) spend
	£ million	£ million	£ million
Income	-24.44	-24.29	0.15
Direct grant funding	-14.08	-13.41	0.67
Gross expenditure	77.43	75.13	-2.30
Total resource	38.91	37.43	-1.48
Total capital	4.60	4.13	-0.47
Resource and capital	43.51	41.56	-1.95

1. The resource expenditure outturn for the year to 31 March 2023 was £37.43 million, an underspend of £1.48 million against budget.

2. Pay costs were £0.3m above budget. Associate tutor costs came in £1.2m lower than budget due to the reduced training delivery volumes. Establishment staff costs were £1.5m higher than budget, due to increased full-time equivalent (FTE) and a greater reliance on secondees.

3. Non-pay costs were £2.0m overspent. Underspend on estates and training delivery was offset by overspend on consultancy and IT.

4. Full-year capital expenditure came in at £4.13m compared with a budget of £4.60m. The main areas of spend related to estates improvements on the Ryton site: replacing the Rugby Conference Centre roof and upgrading the Ryton kitchen. There were smaller IT spends on the College website and enhancements to the

assessment information management system (AIMS), which is used for candidate registration. The main area of underspend was covert fleet, where supply issues resulted in a lack of available stock and hence underspend.

5. The cash balance for the year has increased from £6.1 million, as of 31 March 2022, to £7.4 million at 31 March 2023.

6. There is a continued focus on close cash management in the College to ensure that appropriate cash balances are held in its bank accounts. This allows for cash to be returned to the Exchequer, in turn achieving greater rates of return for taxpayers, and still allows the College to meet its immediate cash requirements.

Performance at a glance

Over the course of the year, we have progressed the key deliverables that were set out in the business plan for the financial year (FY) of 2022/23. The charts below summarise progress against the business plan 2022/23 deliverables, some of which are enduring commitments. The business plan provides further details of each deliverable.

Building trust and a fair culture

89% of deliverables agreed for 2022-24 are complete or on track.

18%
On track
(original due date)

50%
Complete

21%
On track
(revised due date)

7%
Removed

4%
Delay Q4
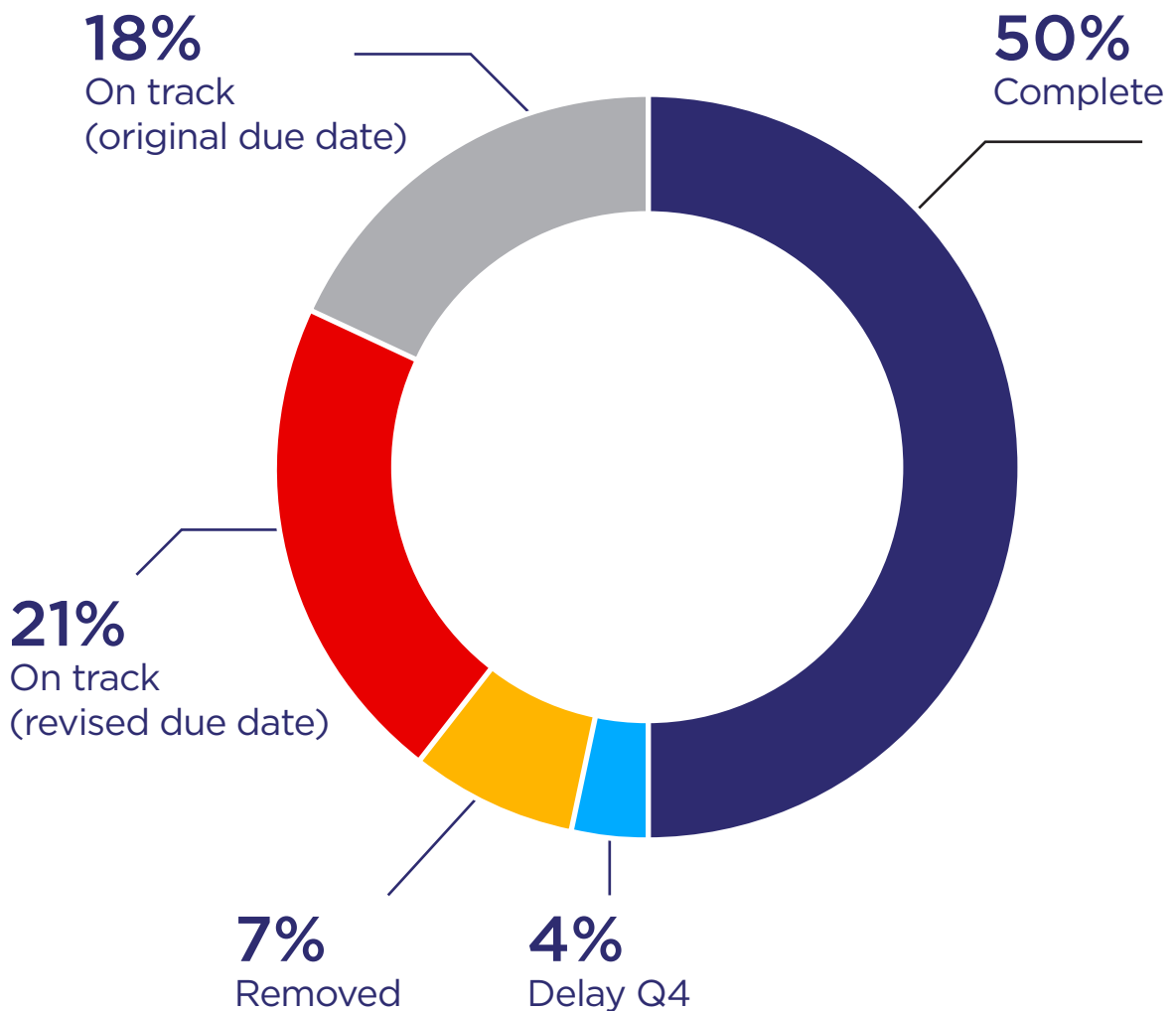
Key successes (complete)

- Rolled out end-to-end recruitment process for police constables and special constables.

- Designed and developed new recruitment pathways for police community support officers (PCSOs), with the first initial entry adopter force assessing candidates in March 2023.

- Rolled out national assessor standard (to improve assessor consistency and reduce bias).

- Undertook research to identify possible further levers for reducing disproportionality at initial entry.

- Developed recognition of prior learning pathways for staff investigators and intelligence officers (to improve access to specialist roles).

- Provided development support to chairs of police staff support networks via a series of continuous professional development (CPD) events.

- A new black heritage advisory group was established to advise – and hold accountable – the development of policy in relation to race and diversity.

- Additional research on community trauma and reconciliation was commissioned and completed, with promising practice examples uploaded to the new practice bank.

- Tested whether approaches such as community trauma and reconciliation support can help build trust and engagement with black communities.

- Reviewed and amended the National Policing Curriculum content to ensure that it supports the development of an anti-racist police service.

- Worked with the National Police Chiefs' Council (NPCC) to collect and analyse data where police workforce disparity is known or believed to exist.

- Delivered CPD events to heads of professional standards directors and to appropriate authority and professional standards investigators.

- Updated guidance on outcomes in police misconduct proceedings (in line with 2020 regulations).

- Used the COM-B behavioural change model – capability (C), opportunity (O) and motivation (M), as three factors capable of changing behaviour (B)[1] – to identify misogynistic behaviour in the service, understand the causes and identify how to eradicate it.

On track (original due date)

- Continuously improve functionality of AIMS, improving our ability to track and analyse applicant data and highlight any disparities.

- Support forces to provide equality of career opportunities by developing guidance on talent management, promotion and progression.

- Review and revise APP for counter corruption.

- Manage and maintain barred and advisory lists.

- Maintain registrations of individuals for the practice and accreditation of high-risk policing units.

1   Michie et al, 2011

On track (revised due date)

- Fully transition to the police constable entry routes.

- Develop national framework and guidance to further build capacity in forces' workforce planning.

- Set a national diversity, equality and inclusion (DEI) standard for policing to support the implementation of the national DEI strategy by individual forces.

- Develop a new national framework to help forces identify and tackle racial disparities in the use of powers (particularly those that have the greatest impact on black people).

- Deliver an independent programme of research to explore causes of racial disparity in police use of Taser.

- Overhaul College and NPCC guidance designed to equip individuals to use their powers in a way that enhances police legitimacy.

- Review the Code of Ethics, working directly with police practitioners to develop implementation plans to ensure behaviour change.

Transforming police leadership

80% of deliverables agreed for 2022-24 are complete or on track.

45%
On track
(original due date)

35%
Complete

15%
Delay Q4

5%
Removed
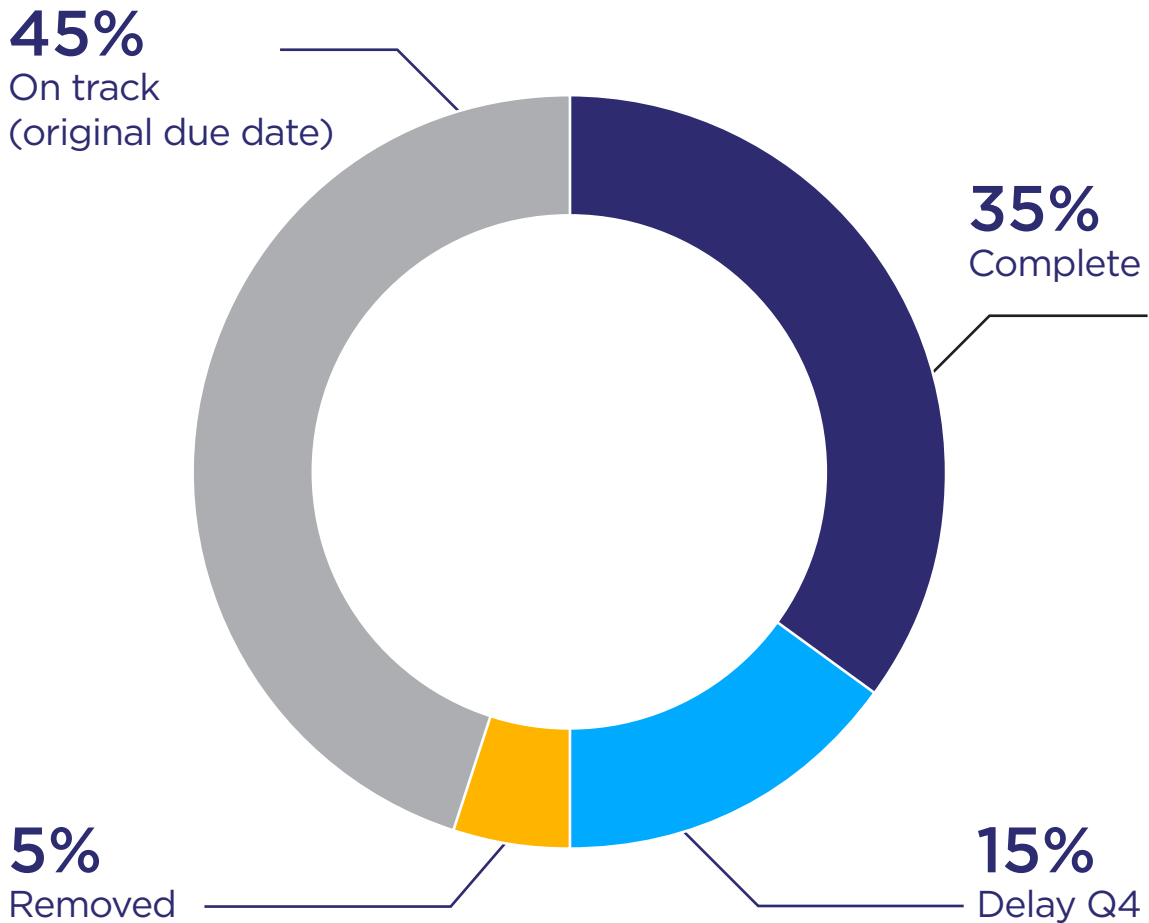
Key successes (complete)

- Published evidence-based guidelines on effective supervision and provided implementation support.

- Published a leadership diagnostic tool (self-help CPD tool) and supported implementation.

- Launched first-line leaders development programme (for sergeants and equivalent supervisory roles) with implementation support.

- Developed and tested options for a revised direct entry scheme for inspectors and superintendents.

- Completed an independent review of progression to chief officer (exploring fairness and transparency) and implemented findings.

- Designed, developed and piloted mid-line leaders development programme (for inspectors and those in equivalent supervisory roles).

- Developed initiatives to support progression by under-represented groups (in less senior ranks and roles).

On track (original due date)

- Redevelop and run the senior leaders development programme (SLDP), now the police leadership programme (PLP) – stage 4 (senior leaders).

- Redevelop and deliver the strategic command course (SCC) in accordance with CO report recommendations.

- Deliver senior leaders hub development activities (to include a programme of webinars, events and resources).

- Design and develop new promotion processes for sergeant and inspector ranks (launch 2024/25).

- Design and develop new promotion processes for chief inspectors, superintendents and chief superintendents (launch 2024/25).

- Run chief officer appointments service.

- Run national examinations and assessments centres, including the current national police promotions framework (NPPF).

- Deliver Aspire to senior ranks and roles to build confidence and skills, and to promote progression of under-represented groups.

- Run the Fast Track constable to inspector programme.

On track (revised due date)

- Review and update the competency and values framework (CVF), setting out expected values and behaviours at all ranks and levels.

- Develop national leadership standards, defining leadership capability at key ranks and levels in policing.

- Develop a new Fast Track inspector to superintendent programme.

Boosting core skills

83% of deliverables agreed for 2022-24 are complete or on track.

21%
On track
(original due date)

53%
Complete

10%
On track
(revised due date)

16%
Delay Q4
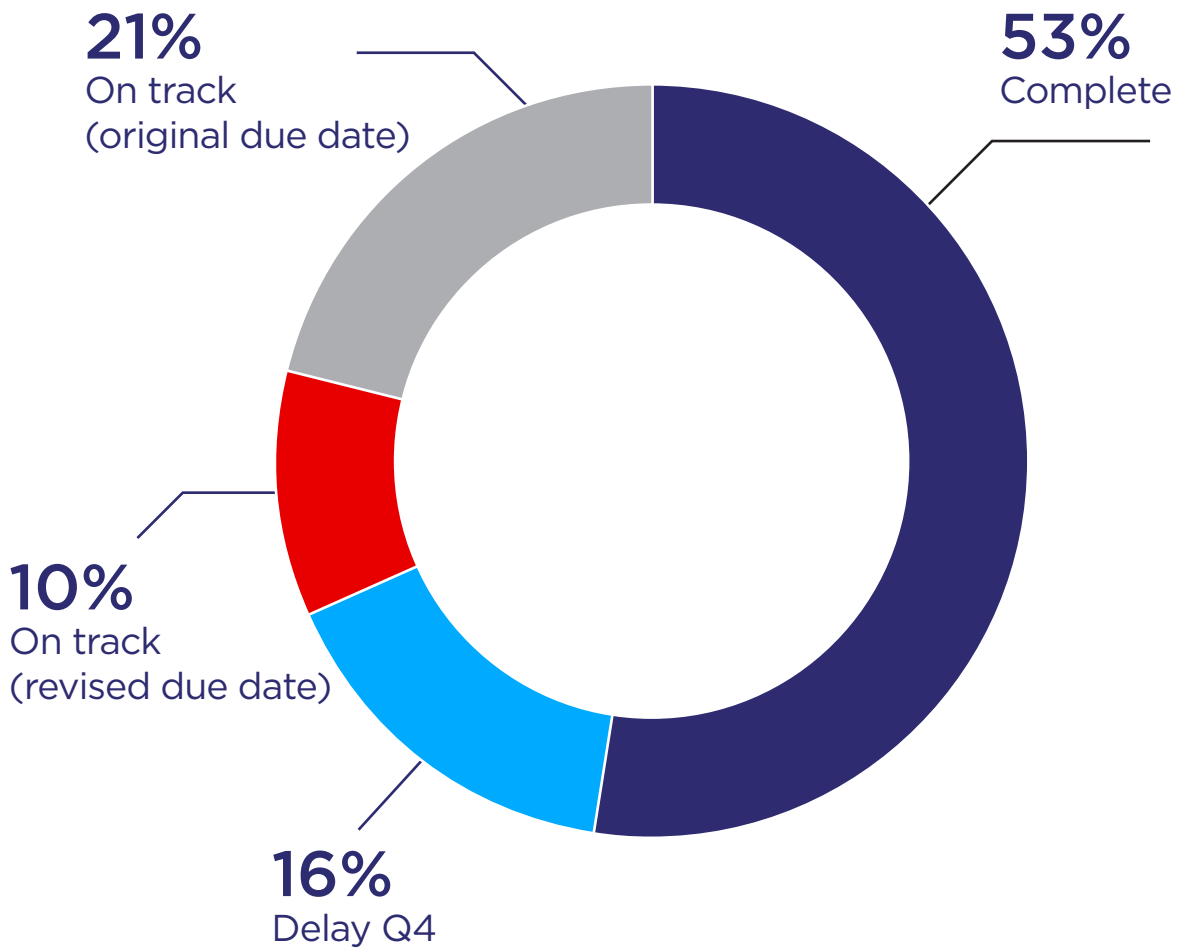
Key successes (complete)

- Delivered statutory guidance for pre-charge bail.

- Delivered Code of Practice for the Police National Computer (PNC) and the Law Enforcement Data Service (LEDS).

- We delivered four additional modules of Operation Modify (online learning to boost digital skills, including courses covering digital forensics, digital media, CCTV, internet, intelligence and investigation, and communications data).

- Hosted national knowledge-sharing violence against

women and girls (VAWG) conference looking at national delivery for plans.

■ Collaborated with OBS academics to identify and address capability gaps in rape investigation by developing an interim modular training course.

■ Developed a homicide prevention framework with the NPCC and His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) that will enable a consistent approach to analysing homicide, as well as identification of what works to build a base of evidence and emerging promising practice.

- Took the lead on the police-perpetrated domestic abuse super complaint.

- Piloted and evaluated revised officer safety training curriculum, including conflict management and de-escalation techniques with early adopter forces, and then started a national rollout.

On track (original due date)

- Maintain APP to reflect changes in law and practice: covert.

- Establish role profiles for all digital specialist roles, with skills and standards framework.

- Deliver training on communications data, single point of contacts (SPOCs) and radio frequency propagation survey.

- Develop and maintain professionalising investigation programme (PIP) learning products.

On track (revised due date)

- Publish revised APP on investigation.

- Maintain APP to reflect changes in law and practice: child abuse; modern slavery.

- Support the service to improve responses to VAWG through sharing force practice examples and developing standards for investigations.

- Update related training products: domestic abuse matters, specialist sexual assault investigator development programme (SSAIDP), and specialist child abuse investigation development programme (SCAIDP).

- Support stop and search super complaints.

Strengthening innovation and implementing what works

100% of deliverables agreed for 2022-24 are complete or on track.

18%
Complete

18%
On track
(revised due date)

64%
On track
(original due date)
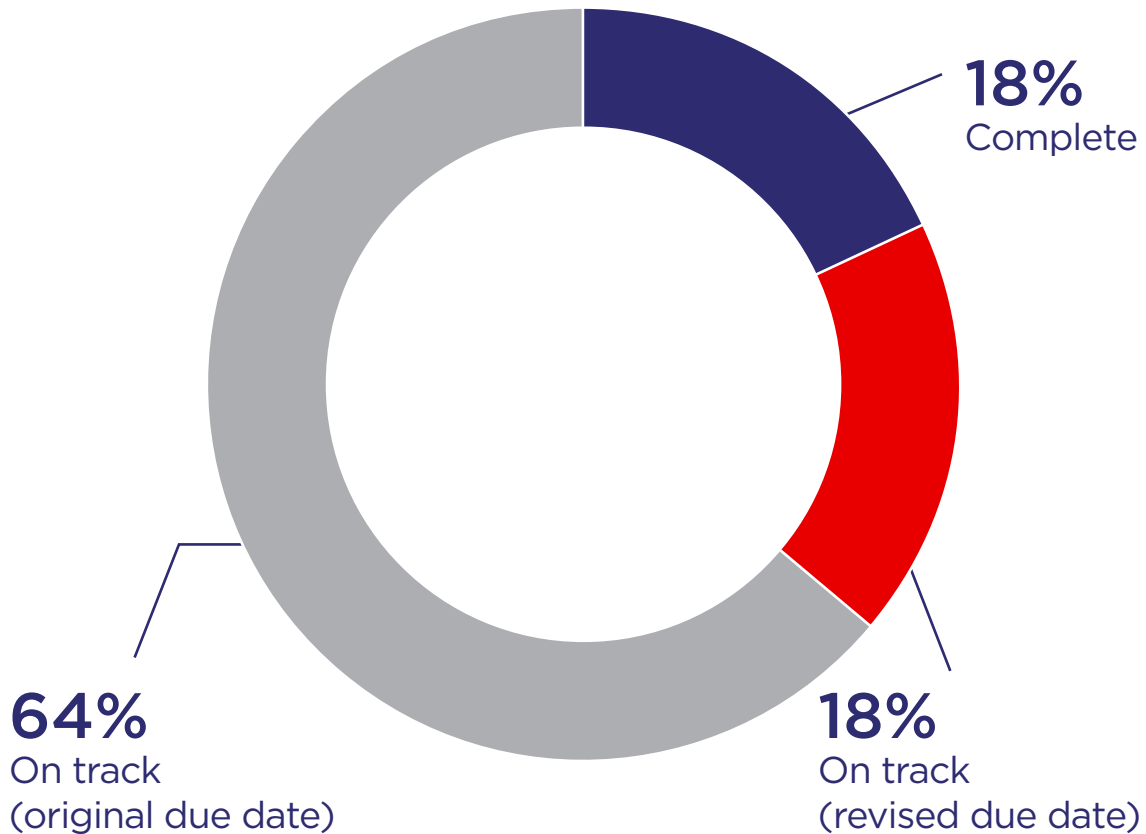
Key successes (complete)

- The practice bank was launched in March 2023, delivering an online tool for officers and staff to share and access local practice and innovation.

- Awarded bursaries in the annual College bursary scheme to incentivise research and evidence-based projects through financial support for studies (from first degree to post-doctorate level).

On track

- Deliver evidence briefings and practical tools on key areas of demand to support the government's Beating Crime Plan (starting with homicide and VAWG).

- Maintain online crime reduction toolkit (systematic review of evidence of what works to prevent crime), adding content from new and emerging areas.

- Support the generation of evidence to fill knowledge gaps through accessing funds for evaluation, partnering with forces and academia.

- Develop and deliver evidence-based performance support for forces (support to eight forces per year).

- Publish editions 4 to 7 of Going equipped, a publication that shares evidence-based practice written for policing, by policing.

- Provide support to police and crime commissioners (PCCs), including evidence of what works and analytical appraisal techniques to support scrutiny of forces.

Ongoing

- Deliver practical tools to support local force horizon-scanning and innovation, starting with a capability framework.

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

Supporting career-long professional development

78% of deliverables agreed for 2022-24 are complete or on track.

7%
On track
(revised due date)

7%
On track
(original due date)

22%
Removed

64%
Complete
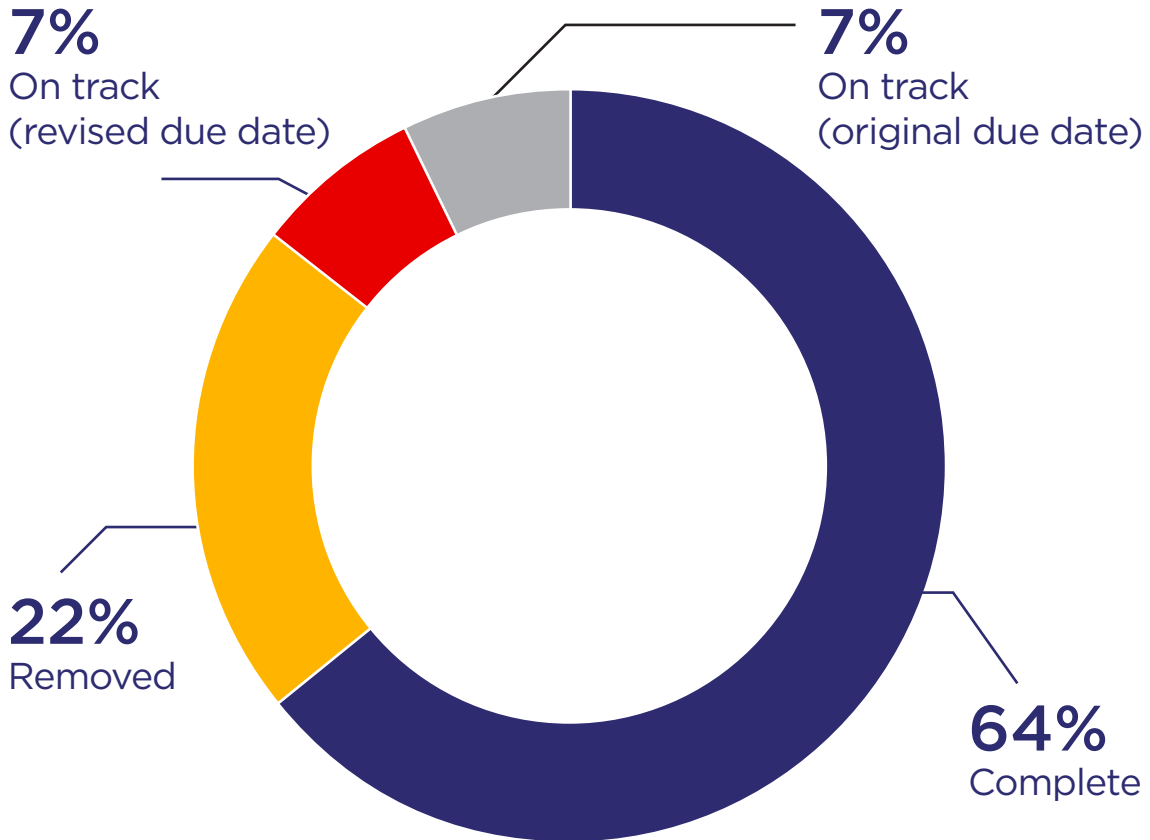
Key successes (complete)

- Delivered 797 courses (7,578 students), including developing technical skills in:

  - multi-agency gold incident command (MAGIC)

  - strategic firearms command

- gold public order and public safety

- surveillance

- managing human intelligence sources

- digital and information technology

- investigation (including serious and organised crime)

- search

On track

- Improve curation of College Learn to ensure relevance and quality of content.

Enabling Services

96% of deliverables agreed for 2022-24 are complete or on track.

49%
On track
(original due date)

39%
Complete

8%
On track
(revised due date)

4%
Removed
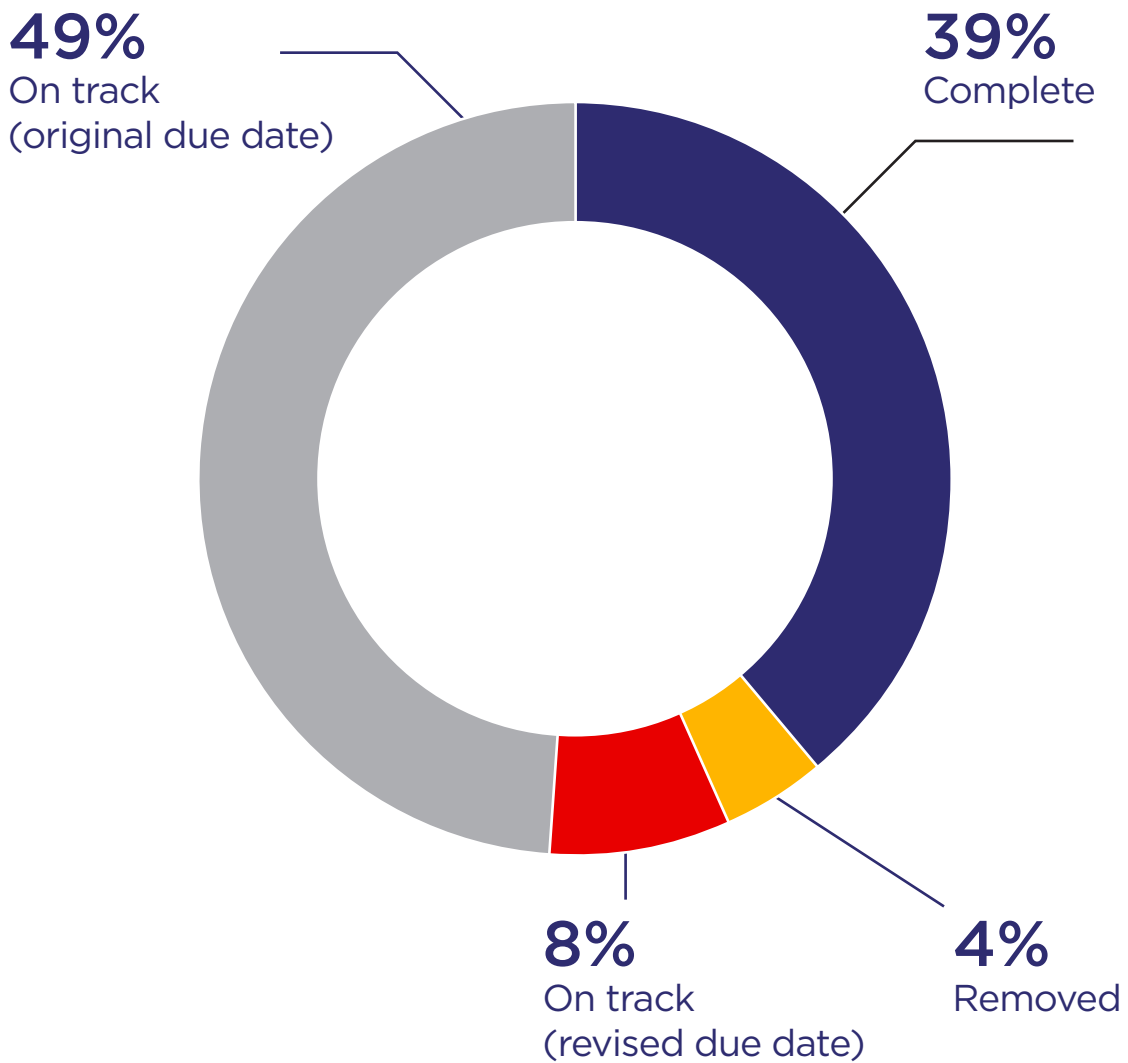
Key successes (complete)

- Reviewed the approach to hybrid working.

- Developed an international engagement strategy.

- Used technology to modernise classrooms, meeting rooms and conference spaces across the College estate.

- Scoped and tested the feasibility of a knowledge sharing app.

- Delivered new online exams and sift platforms.

- Developed and published a technology strategy.

- Developed a 'digital twin' for each force to inform on the uptake of our products.

- Fully implemented a new College IT service management system.

- Finalised the College estate strategy and implementation plan.

- Delivered approved major capital schemes at Ryton.

- Supported the Commonwealth Games 2022 by hosting police officers and staff at Ryton.

On track

- Overhaul secondee programme to attract and retain force secondees.

- Deliver leadership and management development for College staff.

- Develop career pathways for each of the professional communities within the College.

- Review flexible and cost-effective reward and recognition mechanisms.

- Implement replacement enterprise resource planning system, Metis.

- Prepare and develop products for international markets: intelligence, digital learning, command and public protection.

- Develop and lead on an initiative to instil a culture of continuous improvement and efficiency focus, with a view to maximise value for money.

- Widen the reach of College Learn platform by easing access for new customers.

- Explore and test the feasibility of digital innovations

to support learning and professional development.

- Create national digital learning products to support learning and development in policing.

- Scope the requirements and provide technical expertise in the development of a virtual leadership centre.

- Deliver new digital services to support the College offer.

- Execute the College environmental management plan.

- Develop an in-house capability and processes for hosting virtual events.

- Exploit new and emerging technologies.

- Scope, procure and implement a new centralised system for facilities, training management and bookings.

- Develop options to provide a physical solution for the National Centre for Police Leadership (NCPL).

- Re-tender the facilities management contract.

Ongoing

- Invite staff from ethnic minority groups to decision-making bodies to help reduce racial biases in key decisions and policymaking.

- Listen and respond to our workforce using annual and pulse surveys, as well as engagement with our employee forum and staff networks.

- Deliver leadership and management development for College staff.

- Deliver the wider market strategy.

- Continually improve the use of Microsoft 365.

- Review and maintain modern IT for staff use.

Our performance in depth

This section provides further details on the major deliverables in our business plan. It also includes new priorities that we undertook to deliver that were not included in our business plan. The depth and breadth of the work we are undertaking is substantial, so we have chosen to highlight the 2022/23 deliverables that are key to policing and to the public whom policing serves.

New in-year priorities and re-prioritisation

Our PDB and IDB make decisions about re-prioritising current business plan deliverables to ensure that we remain relevant, dynamic, connected and able to respond to in-year priorities.

Fourth entry route

At the NPCC and Association of Police and Crime Commissioners (APCC) summit held in November 2022, the Home Secretary announced that she would like the College to consider a fourth entry route that does not include the completion of a degree as a consequence of the training.

We are committed to developing an entry route as quickly as possible, which will equip new officers with the skills and knowledge that they need to fight crime and keep the public safe, as well as preparing them for the wider challenges of policing in the 21st century. The College has undertaken detailed work to set out the plan for design and implementation of the new (non-degree) entry route, building in the same rigour that we apply when developing all new national learning standards.

The plan comprises sequenced stages and includes links to our work to optimise the existing police constable entry routes, building in consistency in terms of curriculum content and assessment strategy. This will ensure that the new entry route will be complementary to the existing entry routes from the outset and that the public can be reassured about the standard of training for new recruits.

As we develop the new entry route, we are working collaboratively with all key stakeholders, particularly force practitioners, to ensure that it meets the needs of forces and that they have the capability and capacity to implement at the earliest opportunity.

We are continuing to work at pace to ensure that forces can prepare to deliver the new entry route.

There are two major milestones, with forces to:

- commence advertisement and recruitment-related activity from September 2023

- begin delivery from April 2024 (or sooner if they are able to do so)

Vetting

Recent events in policing have brought the issue of vetting into sharp focus. In January 2023, the Home Secretary asked the College to update the Code of Practice for Vetting. The Code is statutory legislation to which chief officers must have regard, and it supports police forces (specifically those working in vetting) with clear expectations on key standards in vetting. This helps to ensure consistency and establishes a requirement to have regard to APP in discharging their responsibilities. It sets out the expectations of chief officers so that effective vetting is implemented and maintained in a way that meets the standards set out in the vetting APP, which provides much more detail and guidance on the relevant processes and standards in vetting. The Code introduces a dismissal route for those who cannot hold a vetting clearance.

The vetting APP is also being updated and it is anticipated that a draft will be ready for public consultation by by the end of November 2023. A recent inspection by HMICFRS contained several recommendations for changes to vetting processes. These included recommendations about vetting templates, the use of adverse information from social media and the triggers for re-vetting. The revised APP will incorporate our response to those recommendations.

In addition to the APP, it is our intention to support the introduction of the new Code with wider arrangements to ensure consistently high standards in vetting. This will include a new inspection and accreditation scheme for all forces' vetting units, due to be implemented by the end of 2023.

Progress against the business plan

National Centre for Police Leadership

The NCPL supports each of our strategic ambitions, specifically transforming police leadership, supporting career-long professional development and boosting core skills. It has three overarching aims:

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

- to provide leadership development opportunities for all in policing, enabling police officers and staff to achieve their full professional potential

- to develop the function of the NCPL as a centre of excellence for building a positive leadership culture in policing and sharing good practice

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

During the first year of its operation, the NCPL has initiated a strategy for enabling further leadership development in policing, building upon successful leadership-related products, services and initiatives that the College of Policing has already developed and delivered during the years of its operation.

The deliverables achieved in 2022/23 are summarised below.

Setting a new leadership development strategy.

- National Plan for Policing

Leadership – agreed with the National Policing Board and a key driver for leadership transformation in policing.

- Review of promotion and progression – nine recommendations, primarily covering:

  - reforms to the current sergeant and inspector promotion processes

  - development of a new promotions framework at chief inspector, superintendent and chief superintendent ranks

  - recalibration of the suite of national talent development programmes

- Review of chief officer development and progression – six recommendations for improving the volume and diversity of the chief officer pipeline.

- Report on delivering world-class leadership in policing – establishes the mission, vision, functions and delivery approach of the NCPL.

New leadership standards and programmes (launched or piloted), based on development of a five-stage leadership development framework in policing.

- Publication of new leadership standards for first line leaders.

- Development and launch of PLP stage 2 (first line leaders).

- Piloting of new leadership standards for mid-level leaders.

- Development and piloting of PLP stage 3 (mid-level leaders).

- Publication of new leadership standards for chief officers.

- Development of PLP stage 5 (executive leaders).

During 2022/23, we also continued to deliver key programmes, products and services that are important elements of leadership development in policing, which form part of the ongoing work of the NCPL in support of our strategic aim of supporting career-long professional development.

Continued delivery of key leadership development programmes and services:

- senior leaders hub activities

- Aspire programme for under-represented groups (at senior ranks and levels).

- senior leaders development programme (SLDP)

- CPD events and initiatives at all levels in policing

- sergeants' and inspectors' legal exams, part of the current NPPF

- fast-track (constable to inspector) programme

- professional development initiatives for under-represented groups

- various leadership products and services via our current leadership learning platform

The Police Uplift Programme

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

The impacts extend beyond the numbers themselves.

- Our forces are more diverse, with more female (over 53,000) and ethnic minority officers (over 12,000) than ever before.

- We have more officers working in public protection, local policing and crime investigations.

- We have an extra 725 officers working to tackle serious and organised crime.

- Our new recruits bring valuable experience from sectors such as the military, customer services, business and finance.

We have improved the experience of student officers and tutor constables by listening and learning from them. New officers feel well supported and valued, and are more likely to stay. As of February 2023, 82% of newly trained officers now report feeling satisfied in their role and 77% intend to stay in the service until retirement (see the **Police Uplift Programme New Recruits Onboarding Survey 2022 – Report**).

Our national online approach to police recruitment assesses recruits to the same high standards and makes it fairer and consistent across a range of recruitment streams (including officers, PCSOs, special constables and detectives). A standard application and interview process, including consistent fitness and medical requirements, now makes it fairer for applicants nationally and ensures that candidates are informed and supported at each stage of their application.

The rollout of a national sift has reduced the number of candidates that are not yet ready and improved the quality of candidates at interview. Improvements to vetting mean that all recruits are assessed to the same high standards, and we are helping forces deliver the vetting surge due to additional recruitment.

Building trust and a fair culture

The principle of policing by consent relies on the trust and confidence that the public has in the police service and the wider law enforcement community. The recently published Casey Review of the MPS has drawn attention to issues that have seriously diminished such trust and confidence. The 2023 Code of Ethics and the Code of Practice for Vetting aim to enhance public trust and confidence.

The Code of Ethics

The current Code of Ethics was published in 2014. It was successful in setting out the requirement for ethical behaviour for the policing profession and in explaining the expectations of officers as set by police regulations. However, it has been hard to establish the extent to which the current Code of Ethics has supported behavioural improvements. Concerns exist over misconduct, misogyny, racism, abuse of authority, self-interest, candour and other aspects of officer and organisational behaviour, which still need to be addressed.

The 2023 Code of Ethics consists of ethical policing principles and guidance on professional behaviour, supported by a draft Code of Practice. The draft Codes underwent public consultation in March and April 2023. The content of the 2023 Code of Ethics was finalised in July 2023 and will be published when the new Code of Practice is laid before Parliament.

Competency and Values Framework

The Competency and Values Framework has been developed. It will be published with the revised Code of Ethics as they are closely linked.

Supporting career-long wellbeing

The National Police Wellbeing Service (NPWS) continues to coordinate the Covenant delivery group – working with the NPCC, the Home Office, HMICFRS and staff associations – and to develop and deliver specific capability to address the identified priority activities. The College is developing APP to provide greater clarity to both employers and workforce about what effective wellbeing support looks like and how it should be delivered. This supports HMICFRS plans to inspect on occupational health (OH) standards, the Blue Light Wellbeing Framework and Op Hampshire.

The interim national police chief medical officer, through the clinical governance group, provided OH practice and standards support and guidance. The NPWS commissioned and launched a confidential bereavement counselling service in conjunction with the suicide postvention toolkit for families and affected workforce. The NPWS is also developing a series of resources for families and leavers, with guidance to launch best practice and to support forces' implementation at a local level.

The NPWS continues to enhance, deliver and assure the Op Hampshire, the OK9 Wellbeing and Trauma Support Dog network, and the Peer Support for Wellbeing networks in forces, building a national capability. OK Health Living provided resources, toolkits and events relating to sleep, fatigue, nutritional and physical wellbeing capability and resilience to individuals. NPWS worked with 40 force OH units to provide psychological surveillance through risk assessments to over 6,000 officers and police staff in high-risk roles. As part of the psychological and trauma risk management service, the

NPWS delivered the following courses to build capacity and capability: demobilising and defusing, structured interview and supervisor wellbeing training. Forces used the wellbeing outreach service vans at operating bases to deliver welfare support, as well as physical, psychological and financial health checks. The vans were used at large planned events and as incident support, where requested. The major milestone of over 50,000 recorded visits was reached.

The annual OK Awards were held and practitioner service improvement events were also well attended. Forces engaged with the Blue Light Wellbeing Framework self-assessment process.

Boosting core skills

Violence against women and girls

Operation Soteria Bluestone

All modules for the interim RASSO training product, RISDP, have now been delivered. Revising the existing SSAIDP is included in our business plan for 2023/24.

Guidance on VAWG investigations

We are continuing to develop support for forces to assist them in establishing the organisational structures required to ensure that all VAWG investigations are managed well.

Behaviour change

We have applied the behaviour change wheel to the issue of sexism and misogyny within policing. We have identified, and are planning to develop, a package of 12 interventions that should help to bring about change.

Homicide prevention framework

In October 2022, our homicide prevention framework (developed with the NPCC and HMICFRS) was published. It enables a consistent approach to analysing homicide, as well as the identification of what works to build a base of evidence and emerging promising practice.

Strengthening innovation and implementing what works

What Works Centre

The College of Policing is the What Works Centre for Crime Reduction. We collect and share research evidence on crime reduction and support its use in practice. The research is fully evaluated and – if found to be effective – recommended for service-wide adoption. We provide easy access to the best available evidence in the crime reduction toolkit, which allows forces to see:

- the impact of different interventions on crime

- how and where interventions work

- how to implement the interventions and their cost

The crime reduction toolkit has had more than 150,000 unique views.

Smarter practice

Smarter practice brings experienced practitioners from the College, the NPCC and HMICFRS, in consultation with the Independent Office for Police Conduct (IOPC), to identify and review policing interventions and activity. Key features are presented in a format that can be considered and, where appropriate, implemented by other forces as they address the crime challenges that they face.

Practice bank

In March, our practice bank, an online tool for officers and staff to share and access local practice and innovation, was launched. It includes more than 40 examples on homicide prevention, diversity and inclusion, and VAWG. It allows police officers, staff and policing partners to share and access examples of local practice. As well as officers and staff being able to submit practice independently, promising or innovative practice identified through HMICFRS inspections will also be shared. The practice bank will also include submissions to College-run calls for practice targeted in priority areas.

College bursary

The 2023 College bursary scheme launched in March, and closed on 3 April 2023. The bursary offers funding to police officers and staff to support study at higher education level. Our bursary scheme has helped towards the academic studies of around 440 police officers and staff since it was introduced in 2016. In the last round, we made offers to 83 students, whose studies are now underway. Since 2016, almost 60% of bursaries awarded were to police constables and sergeants. A quarter of bursaries awarded to police staff. More than a quarter of bursary recipients had no previous experience of studying at higher education level.

Diversity, equality and inclusion

Legitimacy is integral to the British model of policing by consent. Central to this is the idea that the police need the support and cooperation of the public to carry out their work successfully. Recent cases of disrespect, abuse, misogyny, racism, homophobia and criminal exploitation of police powers have underlined the need to transform police culture.

As the professional body for the police service, we are taking a leading role in securing rapid and tangible progress. To hold a leadership position, we must also be able to act as beacons by our actions inside our organisation, as well as being open to learning from others. Aligning our work with that of wider policing partners has shaped the structure and purpose of the DEI portfolio.

The DEI portfolio sits at the heart of our core purpose to support everyone in policing to reduce crime and keep people safe. The work of the portfolio spans all five of the College's strategic ambitions and is central to building trust and a fair culture. To achieve the work of the portfolio, we use the levers we have at our disposal, namely setting standards, sharing knowledge and professional development. Our focus is not only on the workforce but also on how policing carries out its role and uses its powers.

To underpin the work of the portfolio, we have developed an outcomes framework, which was adapted from work that we carried out as part of the **Police Race Action Plan (PRAP)**. The portfolio is organised into three main strands of work:

- the PRAP

- all other external DEI work (policy, guidance and implementation), including support to the national VAWG programme and the NCPL

- the internal DEI programme

The Police Race Action Plan

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

The plan consists of an extensive set of actions arranged into four workstreams. Much of the activity will be for forces to deliver, but there are some significant pieces of work that are being delivered by the College.

Workstream 1: Represented

Workstream 1 contains actions to ensure that black people and communities are properly represented within policing, with an internal culture that promotes inclusivity and supports their development and progression. This has been a major focus of work for us this year and important contributions include the following.

- A review of the national curriculum to ensure understanding of the history of interactions between the police and the black community, and the potential impact of historical community trauma on trust and confidence in policing. This review has informed the development of our training products, including the new public and police safety training, which emphasises de-escalation, decision-making and situation management.

- Developing the national workforce data standard to ensure that forces identify and address disparity in the same way.

- Developing allyship programmes and active bystander training to roll out to forces.

- Work on attraction, recruitment, progression and retention, including revision of our initial entry and assessment process to reduce adverse impact.

- New talent programmes, such as Inspire.

Workstream 2: Not over-policed

Workstream 2 focuses on making sure that the police use their powers in a fair and equitable way that treats black people with respect. Important College contributions to this workstream include a major research programme to explore racial disparity in the use of Taser.

Workstream 3: Involved

Workstream 3 is about community engagement and making sure that black people are routinely involved in police governance. We have contributed a review of approaches to engagement that acknowledge community trauma, and we are using the review to inform new options for engagement.

Workstream 4: Not under-protected

Workstream 4 aims to give black people the support they need as victims of crime and as members of a vulnerable group. As part of the workstream, we are producing mentoring and coaching guidance

for forces, setting up schemes for black officers and staff, and supporting the development of the chief officer peer mentoring programme, which will pair senior police officers with black executives from other sectors.

Across all PRAP workstreams, we are leading work on ensuring that actions under the plan are supported by evidence and research, and are evaluated to demonstrate impact.

External DEI programme

We have worked with the NPCC on a review of the NPCC DEI Strategy 2018-2025 to develop a joint approach, and we have underpinned this strategy with an outcome framework. This will allow us to measure impact and to develop a new national DEI standard for policing. We have also worked with colleagues in HMICFRS to determine how this can be incorporated into future inspections.

Much of the work in this strand supports the PRAP, as well as supporting inclusion more widely – for example, designing and running inclusive leadership

programmes and targeted development programmes for people from all groups that are under-represented in policing. This work is co-developed with the NPLC team and feeds into national programmes, as well as the new leadership pathways.

Policy and guidance

Our equality impact assessment (EIA) toolkit and guidance is now being widely used across forces in England and Wales, providing the tools and knowledge to understand, identify and mitigate against the potential adverse impact of policies, practice and products. We also continue to deliver EIA workshops directly to forces and further through national and regional events, including to fast-track cohorts, first line leaders, the DEI consortium, the national policing vulnerability knowledge and practice programme, the special operations conference and the national DEI conference.

The national neurodiversity working group continues to provide an informative, concise resource that will better equip police forces to

provide a consistent, effective and professional service for neurodivergent members of the public and better support our neurodivergent employees, particularly in relation to progression and retention.

With our national workplace adjustments working group, we launched the first iteration of the workplace adjustments toolkit. This includes a range of guidance documents and case studies that focus on how workplace (reasonable) adjustments help forces create a welcoming environment for colleagues with disabilities or neurodivergences.

Implementation

We are working closely with the NPCC PRAP team to assist the dissemination and delivery of the PRAP within the 43 Home Office forces.

Our work includes:

- regional briefing meetings hosted for the DEI Strategic Leaders Network (DEILN)

- collecting relevant practice sharing examples to be hosted on the practice bank, and informing the NPCC team

- identifying emerging practice to highlight possible smarter practice examples

Inspire is a development programme that was piloted in five forces in 2022. It focuses on identifying talent at an early stage in a PC's (or police staff equivalent) career. It builds on the success of Aspire and is now open to forces to implement locally to complement their local strategies.

Since 2017, we have delivered coaching and mentoring skills training to over 1,000 managers within the service. Managers are upskilled to take an active role in the development of talent of those from under-represented groups in policing. We are currently developing a national database where details of those trained will be available for those seeking mentors.

Staff support networks have a vital role to play in supporting and challenging forces to deliver the best service both internally and externally and to our communities. We have invested in developing and delivering a national staff network chairs development

programme covering themes from media training to financial acumen and managing budgets. We have also provided access to an external specialist staff network development company who deliver interactive workshops and global networking opportunities.

Internal DEI programme

The programme aims to deliver an inclusive working culture and a workforce with a diverse range of skills, capabilities and perspectives that is representative of the working population. Initial actions included encouraging internal staff to attend Aspire, the introduction of anonymised sifting, diverse recruitment panels as mandatory, and supporting the development of staff networks, including our Diverse Ethnic Action Network (DEAN).

Our internal DEI strategy 2021-2024, 'Action on inclusion', developed in collaboration with staff, is aligned to our people strategy. The DEI implementation plan includes metrics to measure:

- the extent to which we are closing gaps between the distribution rates of people from different groups across pay grades

- resignation rates

- evidence from exit interviews

- external benchmarking tools to allow us to compare our performance with other sectors

- increased use and value given to our EIA process

To support the strategy, we introduced a workforce reporting tool in 2021 to enable us to identify our areas of under-representation. We now have a regular six-monthly workforce data set, run a 'Your voice' staff survey and are in the second year of our annual diversity survey. Combined, these tools enable us to track progress, identify trends and understand the employee perspective. Current areas of under-representation include age (young people), disability and ethnicity.

We were awarded Disability Confident Level 3 Leader status in March 2023.

Digital, data and technology

The diagram below shows the structure and governance of Digital, Data and Technology (DDaT) boards and delivery groups:

| Internal delivery board | Portfolio delivery board | Relevant programme boards |

DDaT delivery board

Delivery and reporting

| Digital learning delivery group | Product delivery group | Data delivery group | Service delivery group |

Commissioning

DDaT commissioning board

Two-way triage as required

Solutions panel

In-year problems

Tasking, coordination and delivery group

In-year commissions

College business plan

Planned deliverables

DDaT channels

In-year requests

NPCC policing problems

We have implemented Microsoft 365 (M365) in line with the national enabling programme's designs, which aids security and information governance requirements, and enables greater exploitation of data and information as key business assets. We are connected to the National Management Centre (NMC), who provide a protective monitoring and alerting service.

During this reporting period, there have been 15.3 billion security events detected, 3,000 alerts and 60 incidents that have been identified, investigated and closed by the NMC staff and the College security team.

The digital programme board is charged with delivering our DDaT strategies. These set out our strategic vision to maximise the use of digital, data and technology to improve our internal processes and deliver innovative, data-focused solutions to policing.

A data delivery group has been established with executive support, for strategically progressing the maturity with which we understand and use our data and information assets and exploit them for organisational gain, and to meet the chief executive's vision of the College as one of the most data-driven organisations in the world.

Work to improve our data-driven approach includes initiatives such as the introduction of a digital dashboard illustrating forces' use of the College. Further work is planned to continue to roll out improvements and expand this methodology.

We work closely with the NMC and the cyber compliance team within Police Digital Service, as well as the Government Internal Audit Agency (GIAA), to ensure our critical infrastructure and services are sufficiently secure and resilient.

The process for obtaining annual assurance (previously the Governance and Information Risk Report – GIRR) is being replaced by the Security Assessment Process (SyAP). While this work is at the early stages, there are areas that the security team will be working to assess over the coming months. The delayed network IT health check is being scoped to include M365 with completion expected by late Q4 2023.

We have completed the move from the Public Services Network (PSN) to the Law Enforcement Community Network (LECN), as the PSN is set to cease service in 2023.

Audit against compliance with the requirements for handling and storing cryptographic items is carried out by the National Cyber Security Centre (NCSC). Findings from the external audit report are acted upon as necessary. The audit in March 2023 was undertaken against a new version of the NCSC cryptographic standard.

The information management programme has been developed to include published guidance on standards and best practice, and has made considerable progress in identification and ownership of active information. We review and make decisions around legacy information.

Several information asset owner sessions have been held to provide refresher training and guidance on the role. This will be further enhanced with M365 guest training.

We continue to ensure that security awareness training is made available to all staff, and that they – and others representing the College who are travelling to high-risk and medium-risk countries – are appropriately briefed and have access to relevant information. We assess all overseas delegates visiting College sites.

The security team work closely with procurement to assess new products and services, and are also heavily involved with the service request process to ensure that any new websites, apps, hardware and software are security assessed before being rolled out. The section security officers collate, act on and report all physical and information security breaches to the relevant bodies.

Programme and project management

The Portfolio, Programme and Project Management (PPPM) professional community was launched in January 2022. It has demonstrated a positive direction of travel in building delivery capability across the College.

The key national standards and frameworks that underpin our approach to programme and project management include the Government Functional Standard for Project Delivery and the Project Delivery Capability Framework. Our approach to assurance is aligned with infrastructure and project authority guidance. We have an established framework for programme management. The PPPM community has run training sessions to support its recently developed benefits management framework and associated benefits management toolkit.

Major programmes of work have benefits maps in place to ensure that we are better placed to realise value for its stakeholders. To enable the effective transition to business as usual and the realisation of benefits, we have increased our change management capability by recruiting additional capacity and by progressing plans to support new ways of working enabled by key digital projects.

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

At a corporate level, there are new frameworks and structures in place to support the College in ensuring that its programmes and projects are better aligned to its strategic objectives and lead to improved outcomes. These include our performance management framework, the newly established finance and performance committee (FPC) and revised executive governance structure. Work is underway to ensure integration between corporate governance processes and those at a programme and project level.

An important focus for the PPPM community going forward is to raise project management skills levels across the College and to enable the consistent use of proportionate project management tools.

Our estate

The College estate, as of 31 March 2023, consisted of:

- two freehold sites (Ryton, near Coventry and Harperley Hall, County Durham)

- one leasehold site (Central House, Harrogate)

- one site held under licence (Spring Gardens, London)

Our estates strategy 2022-27 was completed and approved in July 2022, supporting the corporate strategy and business plan. The estates delivery group has been established and provides the principal forum to oversee the execution of the estates strategy and estates deliverables within our business plan, including progress on delivery, as well as any risks and issues arising.

The estates strategy includes six main interventions. Work has progressed against each of these and will further develop during the coming year. The focus is to deliver an inclusive, high-quality, safe and sustainable estate that enables the delivery of College priorities and that is underpinned by dynamic service provision, connected to the needs of our stakeholders.

One key piece of work for the coming year will be the re-configuration of space at our Ryton site to support the NCPL in the short to medium term, which will be completed in autumn 2023.

In the last year, we have approved and delivered the investment of £2.54m capital in our freehold estate.

The two largest projects completed were the commercial kitchen refurbishment and roof replacement in the Rugby building at the Ryton site, which included a refresh of the conference centre.

We undertook cyclic bedroom carpet replacement in residential accommodation, upgraded several heating boilers and purchased two electric utility vehicles for the onsite maintenance teams.

As part of a programme supporting the Greening Government Commitment, we have installed 16 electric vehicle charging points at Ryton and four at Harperley Hall, which can be accessed via an app back-office solution.

We have also been successful in obtaining approximately £1.3m grant funding from the Public Sector Decarbonisation Fund in conjunction with the Ministry of Justice for work to reduce carbon usage in a residential block at Ryton, which will be completed over two years.

The lease to accommodate the CBRN (Chemical, Biological, Radiological and Nuclear) Centre at Ryton has been extended for a further three years. During 2022/23, CBRN committed significant capital funds to the Ryton site by replacing two temporary buildings used for training delivery.

Our environmental impact

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

The plan is owned and managed by the property and environment team, on behalf of the estates delivery group, which provides an escalation route for any risks and issues identified. Regular reports on progress are provided to the estates delivery group and also to the College board. The team is supported by business areas and subject matter experts from across the College, who work collaboratively to develop the actions needed to meet all the targets.

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

During the year, we have delivered onsite improvements including:

- refurbishing the conference suite, improving thermal insulation and resulting in better energy efficiency

- installing 16 electric vehicle charging points across two sites – we are closely monitoring usage to realise the benefits and forecast future planning of additional points

- purchasing electric vehicles for our training delivery fleet plus site utility assets

- delivering awareness presentations across the business to capture the support of all staff

- continuing to deliver our LED light replacement programme

- converting urinals to waterless versions at Harperley Hall

- reducing plastic in our print room

- initiating a waste audit to identify areas of improvement and more exact data capture

Our consumption of gas, electricity and liquefied petroleum gas (LPG) continues to reduce, as we roll out energy reduction plans. Consumption of energy is currently 19% lower than in our baseline year (2017/18), but 3% higher than our target consumption for the year. Our energy consumption has been adversely affected by the need to increase energy use to maintain adequate levels of heat and hot water in our residential accommodation. We have plans in place to replace and upgrade identified problems during the coming year and we have a range of measures in hand, including the overhaul of our building management system, to improve controls, swiftly identify and resolve problem areas and prioritise areas identified with high energy.

Fuel costs continue to rise. Our costs for electricity, gas and LPG are now 27% higher than those of the baseline year.

Improved technology has enabled enriched hybrid and virtual working environments, resulting in a reduction in the number of miles travelled on business by 43% against the baseline year. We will continue to focus efforts on maintaining this trend, promoting the benefits for both the environment and wellbeing.

Waste figures remain generally static: 26% of our overall waste is recycled, while food waste has increased by 6% against our previous year as a result of increased visitors to site. 51% of our waste is turned into energy rather than going to landfill. Operating two large residential training sites means that we will

be focusing predominantly on a reduction in our food waste.

Our water consumption has increased. It is currently 8% in excess of that of the baseline year, and 12% percent above our target for this year. The high level of water use has arisen due to a water leak, as well as the low use of the site and the need to flush systems for health and safety reasons. We will be focusing on plans to reduce water consumption in the coming year, assisted by the installation of waterless urinals at Ryton.

Our energy usage for the year to March 2023 is outlined in the summary table below.

Area	Year to March 2023	Year to March 2022
Greenhouse gas emissions (tCO2e) per £1m income	Scope 1 – 579 Co2T Scope 2 – 705 Co2T Scope 3 – 238 Co2T	Scope 1 – 620 Co2T Scope 2 – 748 Co2T Scope 3 – 160 Co2T
Income in £000 per tonne of greenhouse gas emissions	24.8	12.3
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO2e)	1,522*	1,528**
Energy consumption – gas and electricity (kWh)	5,837,751	5,653,346
Energy expenditure – gas and electricity (£)	602,662	477,906
LPG consumption (litres)	107,607	118,498
LPG expenditure (£)	68,681	69,288
Total expenditure (£) (energy and travel)***	1,257,017.70	717,817.60
Estate waste amount (tonnes)****	99.85****	105.92****
Estate water consumption (m3)	24,191	26,864
Estate water expenditure (£)	35,112	38,050

Notes

* The CO2 figure of 1,521 to March 2023 is estimated.

** The CO2 figure of 1,528 to March 2022 is an actual figure. The figure of 1,630 tCO2 contained in the annual report and accounts 2022 was an estimate.

*** The total expenditure figure includes hire cars, hire car fuel, grey fleet, College owned, train, air and hotels.

**** Waste data includes recycled waste. The waste figure of 99.85 is estimated.

We are unable to provide financial information as waste disposal is included within the Total Facilities Management contract price, and is not identified as a separate item.

Net Zero

We are working towards net zero by 2050 and adapting to climate change by:

- In line with our data and digital strategy, automate and improve our IT processes where possible in order to minimise the use of paper.

- Climate resilient design is incorporated in relevant projects from the outset. All projects are delivered against Net Zero.

- Our estates strategy includes a number of interventions with key drivers the College will undertake to make our estate more sustainable.

- Prioritise the use of digital platforms for virtual meetings etc. and encourage the use of public transport where possible. Endeavour to utilise more greener vehicles. Maximise the use of our car share facility and onsite Electric Vehicle Charging points.

- Procure sustainable technology and digital services with the aim of achieving long term value for money with traceability ICT at end-of-life disposal routes.

People and organisational development

We committed to transforming the people and organisational development function of the College in our 2021-2024 people strategy. We are doing this via a number of associate work streams and have had a successful year, despite the very challenging employment market.

Attraction and recruitment

We have run 251 recruitment campaigns, while reviewing and redesigning the entire recruitment process to increase efficiency, especially reducing the time to recruit, being more innovative in our attraction approach and introducing electronic ID document and right to work checks, to ensure legal compliance. This has resulted in 135 new starters being onboarded to the College and internal colleagues gaining promotion, therefore retaining scarce expertise and skills.

Learning and development

We have worked collaboratively with our leadership colleagues to redesign the senior leadership development programme. To date, we have offered 13 senior colleagues the opportunity to consider their personal leadership style, emotional intelligence and ability to influence culture. We have designed and are delivering 'Step into management', introducing key leadership techniques and management skills. In addition, we delivered 30 learning and development events last year, with 203 people attending.

Employee engagement

We published our second 'Your voice survey' in October, with a significant 73% completion rate, engaging with all professional communities and business units, and facilitating conversations

to enhance the employee experience. The employee forum had a strategic impact through their support of developing the corporate action plan. Our 13 staff networks are also influential in their impact, being participative members of the organisation's key meeting and being members of recruitment panels, up to and including recruitment for the CEO.

Pay and reward

We made a one-off payment to our colleagues who earned less than £30k in response to the cost-of-living crisis, and we have reviewed our benefits platform to ensure that we are addressing the areas of greatest demand. We now have an online brochure, which also supports our attraction offering. We have undertaken an equal pay audit, the results of which are supporting the development of our new pay and reward strategy.

Hybrid working trial

The hybrid working trial is now complete, with 136 colleagues taking part, of whom 86% felt that it has had a positive impact on their working life. This approach again has an impact on our ability to attract and retain, making us a viable employer anywhere in the country.

Job description project

An outcome of the 'Transforming our College' programme has been the need for us to review over 300 job descriptions, from director to our more junior grades, with a view to increasing the flexibility of our workforce and supporting skills development. We are now over 50% through this project, achieving considerable support from managers and colleagues.

The gender pay gap for 31 March 2022 shows:

- a median gender pay gap of 5.6% and a mean gender pay gap of 6.1%

- a median ethnicity pay gap of–8.6% and a mean ethnicity pay gap of–5.9%

Our equal pay audit, commissioned in August 2022, shows a drop from 9.62% in 2017 to 6.7% as our equal pay gap.

Information assurance and security

Information assurance governance arrangements were reviewed by the Director of Enabling Services in his capacity of senior information risk owner (SIRO) in the latter half of 2021. A further review was completed as we adopted the DDaT framework, with the management team being put in place in April 2022.

The knowledge information and data assurance (KIDA) committee is chaired by the Head of Legal and Compliance. The KIDA committee meets quarterly to review our information and legal compliance, and to strategically assess information incidents, threats and risk. The SIRO is briefed following the quarterly meeting on key issues and risks. The KIDA committee reports annually to the audit and risk committee (ARC) for scrutiny of our information assurance arrangements.

The practitioners' information governance group, which was set up in 2019 to address low-level issues between information and security areas of expertise, was disbanded in July 2022. The group collectively agreed that it no longer served a purpose. Working collaboratively on key pieces of work continues as business as usual, and there are a number of other fora and meetings where cross-departmental processes and compliance are addressed.

Going concern

The financial statements are prepared on the basis of going concern. The directors have a reasonable expectation that the College will continue operations for the foreseeable future. This opinion is based on the legislative and policy commitments made by the Home Secretary as the sole member of the company in the Anti-social Behaviour, Crime and Policing Act 2014 and the government's current police and crime policies.

In addition, the Home Office primarily finances the College's activities. The College has received a budgetary delegation from the Home Office for 2023/24 that is sufficient to meet its 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.

Following the government white paper "reforming our fire and rescue service", the College is working with the Home Office to consider whether and how it could support the proposal for a College of Fire and Rescue. This does not impact our going concern assessment as the College will continue to be funded to deliver its current programme of deliverables with regards to training for the police sector for at least 12 months after the date on which these accounts have been approved. Any support offered to the proposed College of Fire and Rescue would further increase the responsibility of the College.

**Andy Marsh
Chief Executive and Accounting Officer**

18 March 2024

Section 2: Strategic report

Our plans for the future

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

- sharing knowledge and good practice

- setting standards

- supporting professional development

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

Corporate strategy

Our corporate strategy 2022-26 was informed and shaped by the findings of the fundamental review that we undertook in 2021. It sets out five strategic ambitions to support policing to secure the confidence of our communities, as well as the officers, staff and volunteers who serve them:

- building trust and a fair culture

- transforming police leadership

- supporting career-long professional development

- boosting core skills

- strengthening innovation and implementing what works

Our purpose

To support everyone in policing to reduce crime and keep people safe

Our mission

To boost professionalism, drive consistency and improve leadership

5 Strengthening innovation and implementing what works

1 Building trust and a fair culture

How we'll do this

We have three core functions:

Set standards	Share knowledge and good practice	Support professional development

Over the next four years, we'll focus on **five strategic outcomes**:

4 Boosting core skills

2 Transforming police leadership

3 Supporting career-long professional development
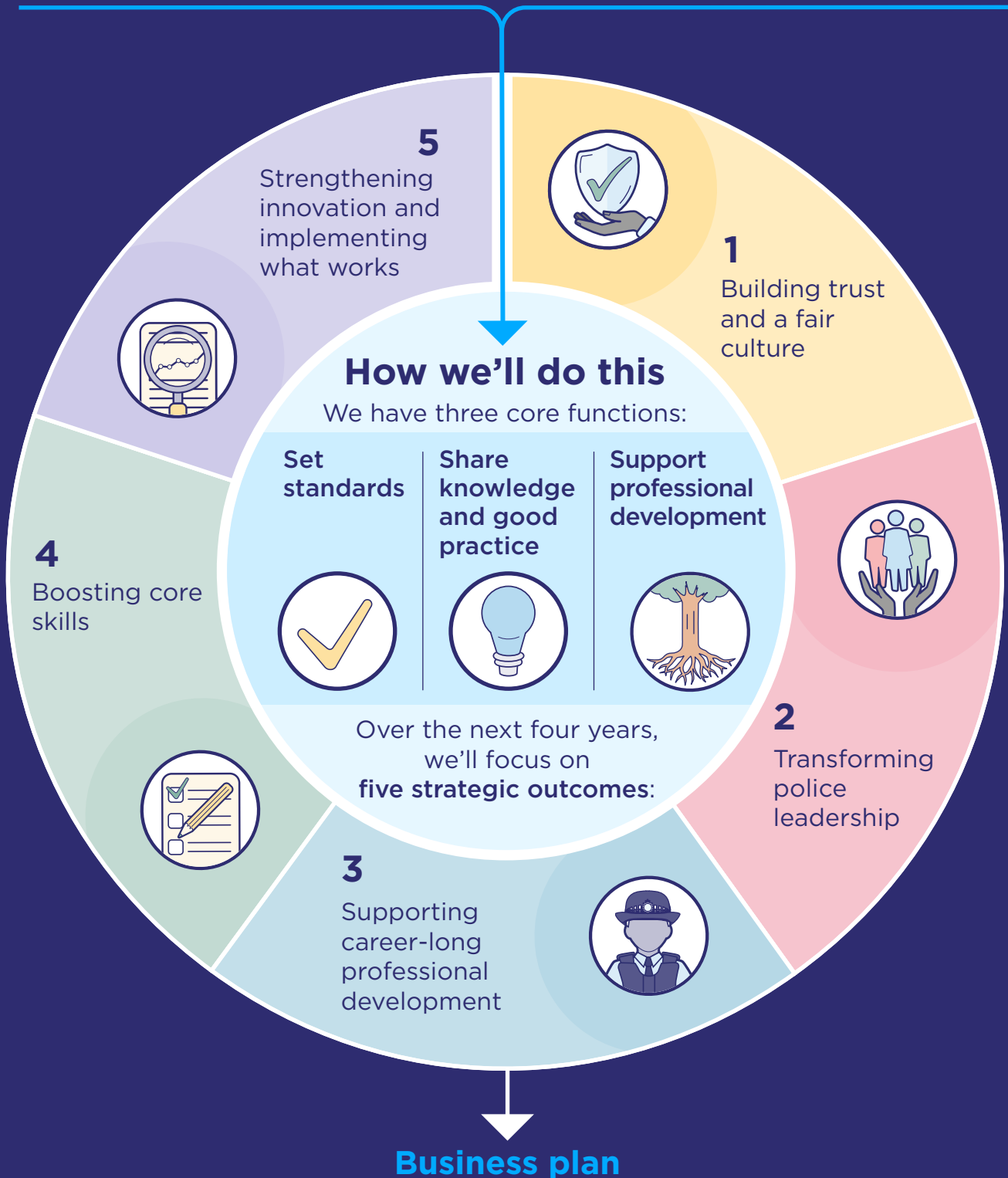
Business plan

Business plan

We have reported on our performance against our two-year business plan 2022-24 (pages 18-65). Our business plan complements our corporate strategy. Key deliverables that we completed during 2022/23 have been removed and new priority work that we are undertaking has been included, such as vetting accreditation, anti-social behaviour tools and guidance, the Code of Ethics implementation and the new fourth entry route for policing.

A summary of these plans is given below.

Building trust and a fair culture

Our ambition is for policing to be a trusted profession with a representative workforce that demonstrates the highest levels of integrity, fairness and respect towards others through the following.

- Setting clear behavioural and ethical expectations:
  - set standards and provide guidance

  - manage national registers on behalf of the service

- Attracting and recruiting a more representative workforce:
  - add a fourth police constable entry route (non-degree)

- Investing in support to tackle racial disparities:
  - roll out updated recruitment process for PCSOs and those seeking to commence entry-level detective pathways

  - design an enhanced Aspire training for senior ranks and levels (chief inspector upwards and staff equivalent)

  - evaluate new entry routes

  - develop and issue a use of powers framework

  - publish College research on racial disparity in police use of Taser

  - publish College research on what works in community engagement

Transforming police leadership

We will ensure that everyone in policing experiences and demonstrates effective leadership at every level.

- We will create the NCPL:

  - publish police leadership standards for all stages of the new PLP

  - design and begin delivery of a new PLP for executive leaders

  - publish national standards for chief officer appointments and offer an enhanced appointments service

  - design and begin delivery of a new SLDP

  - launch mid-level leaders' programme (national curriculum for local delivery)

  - provide implementation support and quality assurance for force delivery of mid-level leaders' programme

  - provide implementation support and quality assurance for force delivery of first line leaders' programme

- We will develop reformed promotion and progression processes, linked to our new leadership standards:

  - re-design promotion processes for sergeant and inspector ranks

  - design additional fast-track programme for promotion from inspector to superintendent

  - publish revised CVF

  - develop a national talent development strategy

  - develop and launch of initiatives to enable progression by under-represented groups (at less senior ranks and levels)

Supporting career-long professional development

Our ambition is that everyone in policing will realise their potential with access to the best in professional development support by:

- developing, maintaining and promoting a regular knowledge-sharing podcast

- improving curation of College Learn, weeding content and ensuring only the highest-quality products are hosted

- testing the feasibility of digital innovations to support learning and professional development (for example, virtual reality, artificial intelligence, Microsoft Viva)

- delivering over 700 training events with places for close to 7,000 officers and staff in 2023/24, including developing skills in:

  - strategic command (gold)

  - training delivery

  - information and communication technology (ICT)

  - surveillance

  - investigation

  - police search

  - digital and cyber crime

Boosting core skills

Our ambition is that everyone in policing is equipped with the skills necessary to cut crime and keep the public safe in a complex operating environment through the following.

- Improving investigative capability:

  - publish revised APP on investigation

  - update PIP learning products

  - complete review of the investigation into Nicola Bulley's disappearance on behalf of Lancashire's police and crime commissioner

- Improving digital capability:

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

  -

- deliver training on communications data, SPOCs and radio frequency propagation survey

- Improving communication skills:

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

  - support forces to implement new public and police safety training curriculum

- Identifying and responding to vulnerability:

  - issue national investigative standard into VAWG

  - design and set up force pilots of interventions designed to prevent VAWG

  - publish revised APP on child abuse

  - publish revised APP on modern slavery

  - re-design SSAIDP with accreditation

- scope the requirements to respond to the Manchester Arena Inquiry recommendations

- Problem solving and prevention:

  - scope the requirements to design a national curriculum for neighbourhood policing specialists

  - maintain the anti-social behaviour toolkit

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

  - issue bite-size digital learning about the powers available to police anti-social behaviour

  - publish evidence-based guidelines on how to implement a sustainable problem-solving approach in force

  - develop and test a sustainable problem-solving package in force

Strengthening innovation and implementing what works

We will support everyone in policing to build and use evidence of what works through the following.

- Identify and share What Works evidence:

    - add new What Works evidence to our crime reduction toolkit

    - publish two editions of 'Going equipped', sharing evidence-based practice written by policing, for policing

- Deliver two projects funded by the Home Office Homicide Fund to support the government's beating crime plan:

    - deliver national homicide problem profile

    - publish evaluation of police drug diversion intervention

- Support innovation through practice sharing and horizon scanning:

    - add new practice sharing examples to our practice bank

    - deliver regular three-year horizon scan

- Build analytical capability in police workforce:

    - develop and deliver evidence-based performance support for forces (support to eight forces per year)

    - provide support to PCCs, including:

    - share the evidence on building public confidence

    - support the development of analytical capability and data literacy

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

Enabling services and College improvement

Our Enabling Services directorate is a vital section of our organisation that underpins all that we do. The service is made up of multi-disciplinary teams that work

with colleagues across the College to provide high-quality support services. Enabling Services will be supporting the College by transforming the way we work in the following areas.

- International outreach:

  - implement the international engagement strategy:

    - establish a College international engagement team

    - create College of Policing International Centre for Policing

    - deliver income growth projections

- Estates and technology improvement:

  - execute our environmental management plan to reduce total carbon (CO2e) in line with Greening Government Commitments

  - execute our estate strategy 2023-2024 key milestones for capital development, officing and total facilities management contract procurement

  - on-board onto Home Office Oracle Fusion, an enterprise resource planning system

■ Investing in our people:

– create clear career pathways for our professional communities and provide support to identify and meet development needs

– attract and retain high-calibre police secondees to improve our capacity and capability to best meet the needs of policing

– deliver the internal DEI strategy to ensure that, across the College, our processes, policies and procedures are fully inclusive, and that we have diverse representation on our key decision-making bodies

– adapt and deliver year 3 of the 2021-24 attraction and recruitment strategy, ensuring that labour market changes are reflected in our approach

– develop our 2024-27 attraction and recruitment strategy to build on current forecasts and develop proactive approaches based on enhanced market knowledge and greater stakeholder intelligence

– gain internal and external approvals for the pay and reward reform strategy, addressing historic and emerging issues in our pay

Budgeted 2023/24 expenditure (excluding depreciation)

£9.5m

Selection and assessment

£22.9m

Support services

£70.4m

£14.4m
Setting standards and sharing knowledge

£23.6m
Training and learning
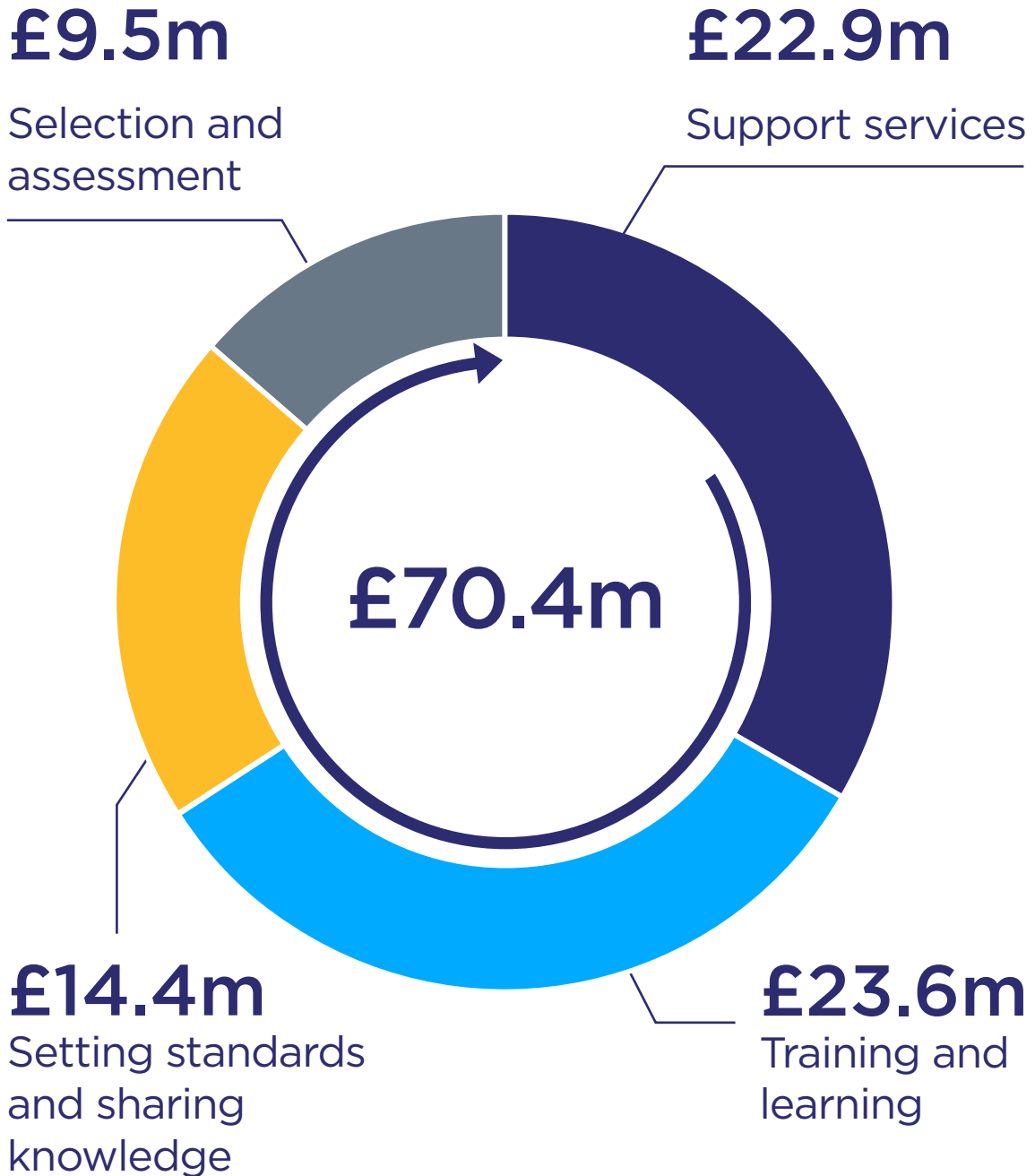
Section 3: Accountability report

Directors' report

Our leadership

The board is guardian of the public interest. All directors voice their professional judgement on matters of strategy, performance, resources and the conduct of College staff. The board sets the College's strategic direction and oversees the management of performance and risk, financial management, planning and overall governance. It is supported by the ARC, the people (nominations and remuneration) committee P(NR)C and a professional committee.

Led by Lord Herbert of South Downs, the independent chair, the board comprises:

- the chief executive of the College
- a chief police officer
- a police superintendent
- a member of the police federated ranks
- a member of police staff
- three police and crime commissioners
- four independent members

Non-executive members of the College board, as at 31 March 2023, were as follows.

Name	Position	Initial appointment	End date of tenure or current appointment, as at 31 March 2023	Total length of service as at 31 March 2023
Lord Herbert of South Downs	Non-Executive Chair	01/01/2021	31/12/2026	2 years, 3 months
Festus Akinbusoye	Non-executive director	20/03/2023	19/03/2026	0 years, 1 month
David Bamber*	Non-executive director	30/05/2017	29/05/2023	5 years, 10 months

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

* Mr Bamber's tenure was extended and he retired from the board on 31 July 2023.

** Paul Fotheringham retired from the Board on 25 October 2023.

Executive members of the College Board, as at 31 March 2023

Name	Position	Initial appointment	End date of tenure or current appointment as at 31 March 2023	Total length of service as at 31 March 2023
Andy Marsh	Chief Executive Officer	20/09/2021	19/09/2026	1 year, 6 months

Former non-executive members of the Board who served during the year to 31 March 2023

Neil Basu	Non-Executive Director		Service ended 09/12/2022	
Lyn Carpenter	Non-Executive Director		Service ended 16/12/2022	
Paul Griffiths	Non-Executive Director		Service ended 25/05/2022	
Stephen Mold	Non-Executive Director		Service ended 12/10/2022	

Declarations of interest

Board members declare any conflicts of interest at the start of every board and committee meeting. The meeting minutes include the details of any interest, or state if none were declared. The board is permitted to authorise a conflict of interest in line with company law, according to its terms of reference. The board's authorisation is only valid if the relevant director does not count in the quorum or vote on a resolution relating to their interest.

Procedures are in place to ensure that directors comply with their duties in relation to conflicts of interest. Board directors are obliged to provide details of any direct or indirect interests that conflict with, or may conflict with, the College's interests. These are recorded on a register of interests, published on the College's website and updated regularly. Members' interests, as at 31 March 2023, are given below.

Lord Herbert of South Downs

- Chair, College of Policing

- Chair, Nick Herbert Consulting Ltd

- Chairman, Countryside Alliance

- Chairman, The Project for Modern Democracy

- Advisor, Get Licensed Limited

- Ambassador, DePaul International

- Chairman, Commission for Smart Government

- Chairman, Global Equality Caucus

- Chairman, Global TB Caucus

- Chairman, GovernUp

Festus Akinbusoye

- Non-Executive Director, College of Policing Board

- Police and Crime Commissioner for Bedfordshire

David Bamber

- Non-Executive Director, College of Policing Board

- National Representative, Police Federation of England and Wales

- Police Sergeant, Cheshire Constabulary

- Sessional Lecturer, Liverpool John Moores University

Jeffrey Cuthbert

- Non-Executive Director, College of Policing Board

- Police and Crime Commissioner for Gwent

Jaspal Dhillon

- Non-Executive Director, College of Policing Board

- Non-Executive Director, West London NHS Trust

- EMEA Lead, Credit Suisse

Paul Fotheringham

- Non-Executive Director, College of Policing Board

- President, Police Superintendent's Association Ltd

- Chief Superintendent, Kent Constabulary

- Trustee, Police Arboretum Memorial Trust

- Trustee, Police Care UK

Marc Jones

- Non-Executive Director, College of Policing Board

- Police and Crime Commissioner for Lincolnshire

- Chair, Association of Police and Crime Commissioners

Suzanne McCarthy

- Non-Executive Director, College of Policing Board

- Chair, Audit and Risk Committee, College of Policing

- Chair, Right to Succeed

- Chair, Fire Standards Board

- Chair, Lepra

- Board Member/Chair of Audit

Committee, Gangmasters and Labour Abuse Authority

- Deputy Chair/Chair of Audit Committee, Valuation Tribunal Service

- Board Member, Medics Academy

- Chair, Joint Audit Panel Mayor's Office for Policing and Crime and Metropolitan Police Service

- Board Member, Chair of Standards Committee, Fundraising Regulator

- Independent Member of the Audit Committee, Office for Students

- Independent Appointed Person, Greater London Authority

- Assistant Boundary Commissioner, Boundary Commission

- Board Member, Independent Funeral Standards Organisation (IFSO)

- Board Member, Academy of Medical Royal Colleges

- Commissioner, Marshall Aid Commemoration Commission (Marshall)

- Chair of the Accountability and Liaison Board, National Guardian Office

Andy Marsh

- Chief Executive Officer, College of Policing

- Joint Owner, Lake District House, Ambleside

- Board member – Board of trustees (unpaid) – Dubai World Police Summit – Dubai Police HQ

Alexis Poole

- Non-Executive Director, College of Policing Board

- Assistant Chief Officer – People, Devon and Cornwall Police

Rosemary Scully

- Non-Executive Director, College of Policing Board

- Chair, Nominations and Remuneration Committee, College of Policing

- Senior Independent Director, College of Policing

- Chair, Reliance High Tech

- Director, Tantalum Consulting

- Non-Executive Director, Police Crime Prevention Initiatives

- Advisory Board member, Anmut Consulting

- Board Member, Richmond College of Further Education

Stephen Watson

- Non-Executive Director, College of Policing Board

- Chief Constable, Greater Manchester Police

- Director, Elmsfield Holdings

- Director, Police Crime Prevention Initiatives

Declarations of interest, as at 31 December 2022, for directors who served during the year:

Neil Basu

- Non-Executive Director, College of Policing Board

- Assistant Commissioner, Metropolitan Police Service

- Trustee, Commissioners Benevolent Fund

- Advisory Board, GRIT

- Advisory Board Member, CREST Research

- President, Metropolitan Police Service Hindu Association

- President, MPAA Lawn Tennis Association

- Patron, TinyG

Lyn Carpenter

- Non-Executive Director, College of Policing Board

- Non-Executive Director with responsibility for Whistleblowing, College of Policing Board

- Chief Executive, Thurrock Borough Council

- Non-Executive Director, Lampton Group

- Non-Executive Director, World Netball Board

Paul Griffiths

- Non-Executive Director, College of Policing Board

- National Officer, Police Superintendents' Association

- Chief Superintendent, Gwent Police

- Council Chair, St John Ambulance Cymru

- Chair, National Police Memorial Day Charity

- Chair, Police History Society

Stephen Mold

- Non-Executive Director, College of Policing Board

- Police, Fire and Crime Commissioner, Northamptonshire

- Director and Chair, Police Digital Service

- Member, Association of Police & Crime Commissioners

Directors' statement, section 172 of the Companies Act 2006

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

At the College, the single shareholder is the Home Secretary. As the College's board of directors, both collectively and individually, we have fulfilled our duties, as detailed in section 172 of the Companies Act 2006, to a high standard throughout this reporting period.

The likely consequences of any decision in the long term

The approval of our four-year corporate strategy in 2022/23 is driving the College's direction, developing its essential role in the policing landscape and helping to deliver the ambition set out in the government's recent beating crime plan.

Our purpose in supporting policing to reduce crime and keep people safe will not change. Our mission is to drive consistency where both the public and the service expect it, to boost professionalism across the service through standards and sharing knowledge, and to improve leadership at every level. This mission is at the core of all the work set out in our business plan. We will need to evolve our culture, our structure and how we work if we are to successfully deliver our strategic ambitions and become the dynamic, relevant and connected College we need to be.

Through the NPCC and College's Police Race Action Plan, we are working to create an anti-racist culture, mind-set, values and behaviours within policing, which will inform all operational policing practice, improving the experience and outcomes for black people. We are developing recruitment pathways into the

service that will attract, recruit and retain a workforce that is more representative and inclusive of all backgrounds. We have established a Black Heritage Advisory Group, so that the lived experiences of black people can more directly inform the development of College products and services. We will also set clear behavioural and ethical expectations to ensure that officers and staff operate with the integrity and transparency that the public rightly expect.

In 2020, the government committed to recruiting an additional 20,000 police officers, and the national PUP has achieved this. The PUP had three key delivery partners: the Home Office, the NPCC and the College, and offered the opportunity to improve diversity. The uplift also increased the proportion of relatively inexperienced and young-in-service police officers. Our NCPL will be a centre of excellence for developing the leadership skills and knowledge that officers and staff need. The NCPL will provide an end-to-end framework, ensuring fair and inclusive opportunities at all levels within the police service.

The interests of the company's employees

The directors recognise that our employees are fundamental to the success of delivering our strategic ambitions. Our success depends on attracting, retaining and motivating talented employees. Our people strategy and the underpinning implementation plan were launched in summer 2021, and we are in the early stages of implementing our workforce planning strategy. We are also developing our pay and reward strategy to ensure that our pay and grading structures are attuned to organisational values and are designed to assist in the achievement of operational and strategic objectives.

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

To further support our staff, we have an employee forum and a number of staff networks. The networks are run by colleagues, for colleagues. Everyone is welcome to join one or more of

the networks and each network has an executive and/or senior leader sponsor:

- Cancer Support Network

- Carers Network

- Christian Network

- Diverse Ethnic Action Network

- Diversity Champions

- Enabling Network

- LGBT+ Network

- Menopause Network

- Muslim Network

- Parenting Network

- Sikh Network

- Women's Network

- Young Professionals Network

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

We continue to develop closer strategic relationships with our stakeholders and suppliers inside and outside of policing to engage in open regular dialogue, to work smarter, to improve our ability to use our contracts and agreements more effectively, and to help us deliver outcomes for the business more efficiently.

We hold quarterly informal consultation meetings with police staff associations, as well as NPCC leads. We have developed an international strategy to market our skills to international clients, offering subject matter expertise. We also liaise closely with related bodies under the Home Office and wider government to deliver our strategy.

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

The College's environmental management plan continues to support delivery of our Greening Government Commitment targets by 2025. Further details of the College's impact on the community and the environment may be found on page 57.

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

Our governance and decision-making arrangements ensure that we manage our business responsibly, effectively and to high standards of business conduct (see the corporate governance report on page 91). This includes operating within the requirements of the protocol with the Home Office and relevant legislation and regulations, as well as understanding our responsibilities to manage public money and manage risks effectively. As the professional body for policing, the College aims to act as an exemplar to policing.

We have an established committee structure to which we delegate detailed scrutiny of key areas of our responsibilities. We have ensured that our board has the right range and depth of knowledge, skills and experience to run the business effectively. 23% of our board members are women, and almost 15% of our board come from ethnic minority groups. We understand the benefits of diversity and are continually seeking to improve this across our board and executive membership. In addition to board members, we have an additional two female co-optees on committees.

The need to act fairly between members of the company

We have focused on promoting the success of the College and benefitting all our stakeholders. As a publicly owned company limited by guarantee, our activities and engagement concentrated on delivering our strategy and the needs of our member (the Secretary of State for the Home Department), our colleagues in policing, our people, the public and our suppliers.

Statement of directors' and accounting officer's responsibilities

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

In preparing financial statements, the accounting officer is required to:

- select suitable accounting policies and apply them consistently

- make judgements and estimates that are reasonable and prudent

- state whether applicable accounting standards (as set under IFRS) have been followed, subject to any material departures disclosed and explained in the financial statements

- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the College will continue in operation

The directors are responsible for keeping proper accounting records that disclose at any time, and with reasonable accuracy, the financial position of the company 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 company's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

The accounting officer for the Home Office has designated the chief executive as accounting

officer for the College. The College's accounting officer is personally responsible for:

- safeguarding the public funds for which they have charge

- ensuring propriety and regularity in the handling of those public funds

- the day-to-day operations and management of the College

- taking responsibility for the judgements used in the accounts

- the accounting officer is responsible for confirming that the annual report and accounts give a fair, balanced and understandable view of the College's activities for the year ended 31 March 2023 and its financial position as at 31 March 2023

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

Governance statement

Scope of responsibility

As chief executive and accounting officer for the College of Policing Limited, I have personal responsibility for maintaining a system of governance, internal control and risk management that supports the College's statutory functions and the Home Office's policies, aims and objectives, while safeguarding public funds and ensuring they are properly accounted for.

To demonstrate this, our governance statement covers our:

- corporate governance

- risk management

- control activities

Corporate governance

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

- HM Treasury/Cabinet Office Corporate governance in central government departments: Code of good practice April 2017

- the Companies Act 2006

- HM Treasury's Managing Public

Money framework 2013

- the IFAC/CIPFA International Framework – Good Governance in the Public Sector 2014

The board and executive work with the Head of Corporate Governance to develop good corporate governance across the College. The College, with the Home Office, has signed and published a protocol that sets out the two parties' respective roles and responsibilities. This document was comprehensively reviewed in 2019 and will be reviewed in 2023/24.

The College chair, chief executive and directors have regular meetings with Home Office ministers and officials, Treasury officials and policing bodies. Other

College and ministerial staff also meet regularly.

The College has access to legal advice from independent lawyers.

The following paragraphs report on the main elements of corporate governance

The College of Policing board

The board held six formal board meetings in the period to March 2023. All meetings took place face-to-face following the removal of restrictions arising from COVID-19. The meeting in October was hosted by Greater Manchester Police (GMP). This allowed board members the opportunity to visit GMP's training facility and observe firearms, public order and driver training.

Standing agenda items included:

- updates from the chair and the chief executive officer

- current issues in policing

- reports from the ARC, the PNRC and the professional committee

- reports on progress against

the business plan, priority initiatives, the management of strategic risks, budgetary and financial matters

In addition, the board held one additional meeting to consider the estates strategy.

The Home Secretary approved five new appointments to the board during the period:

- Paul Fotheringham in a seat reserved for superintendent ranks

- Festus Akinbusoye, Jeffrey Cuthbert and Marc Jones in seats reserved for PCCs

- Stephen Watson in a seat reserved for a chief constable

Their appointment dates are contained in the table presented on page 79.

Haroona Irshad-Franklin was appointed as a digital adviser to the board on 1 November 2022.

Maggie McGhee was re-appointed as lay member of the ARC for a period of three years from 11 November 2022.

Lyn Carpenter resigned during the period.

Directors' attendance at board and committee meetings in 2022/23

Name	Board	ARC	PNRC	Professional committee	FPC
Lord Herbert of South Downs	6/6		4/4		
Festus Akinbusoye[2]	1/1				
David Bamber	5/6	5/5			
Neil Basu[3]	4/6				
Lyn Carpenter[4]	4/6		2/2		
Jeffrey Cuthbert[5]	1/1				
Jaspal Dhillon	5/6	5/5			2/2
Paul Fotheringham[6]	1/2				1/1
Paul Griffiths	1/1				
Marc Jones[7]	1/2				
Stephen Mold[8]	3/3				
Alexis Poole	6/6		1/3		
Andy Marsh	6/6		0/3	2/3	
Suzanne McCarthy	5/6	5/5		1/2	
Rosemary Scully	6/6		4/4		1/2
Stephen Watson[9]	1/2				

2   Festus Akinbusoye joined the board on 20 March 2023
3   Neil Basu attended his last meeting on 25 May 2023.
4   Lyn Carpenter attended her last meeting on 23 November 2022.
5   Jeffrey Cuthbert joined the board on 20 March 2023.
6   Paul Fotheringham joined the board on 1 January 2023.
7   Marc Jones joined the board on 1 January 2023.
8   Stephen Mold attended his last meeting on 23 November 2022.
9   Stephen Watson joined the board on 6 February 2023.

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

Other published transparency data includes:

- the details of gifts and hospitality given, received or declined by directors

- travel costs

- other expenses they receive

- their business interests

Board and committee effectiveness

In line with Cabinet Office guidelines issued in April 2022, the College submitted a scope of its proposed board effectiveness review to the Home Office in December 2022.

Committee members completed effectiveness questionnaires, the responses to which were compiled and discussed by the board in May 2023. There were no instances where the majority of the committee members disagreed with the assessment of its

effectiveness. The responses were used as the basis for discussion by the board and the development of a collective view of board effectiveness. The board reflected that its established committees are performing effectively and that the FPC will enhance the board's scrutiny.

The board also discussed:

- how well the board and its committees support the chief executive officer in managing public money

- whether any skill or experience gaps needed to be addressed

- whether the board had the appropriate balance of focus on strategic issues versus operational matters (which was supported by an analysis of board agenda items over the previous year)

- the College's processes for identifying, reviewing and managing risks

- the quality of relationships and how they are developed and maintained between board members, with College stakeholders, with the Home Office and ministers, and with the executive

- planning and preparation to ensure the board has the strength and capability to steer the College through a crisis

- the quality and timing of papers, presentations and discussions at the board

- the optimum size of the board

The chair carried out appraisals for all board members. The senior independent director has undertaken the chair's appraisal. Themes arising from the appraisals will be considered by the PNRC.

A full report will be submitted to the Home Office.

Establishment of a finance and performance committee

During 2021/22, we transformed our operating model to help the College respond to demand and position it to deliver on the ambition of the fundamental review. In April, we brought our external work into four portfolios, organised under clear strategic objectives, supported by our role as the What Works Centre for Crime Reduction. In October

2022, the board approved the establishment of an FPC to provide greater assurance that the College is achieving its objectives. The committee's terms of reference and membership has now been agreed, and the committee met for the first time in February 2023.

The IDB and PDB report on key deliverables, as well as analysis of the risks and mitigating actions, to the FPC and ARC. These committees then report to the board.

People (nominations and remuneration) committee

The PNRC supports the board by discharging its responsibilities for the composition and effectiveness of the board and its committees, the remuneration of the College chief executive officer and other executive directors, and the principles and policy relating to the remuneration of all College staff and for strategic people issues.

At its July meeting, the board approved the PNRC's recommendation that the

membership be increased to four non-executive directors and the chief executive officer. The board also approved a review of the PNRC's terms of reference to broaden the remit of the committee to include more people matters. The revised terms of reference, including changing the name from the nominations and remuneration committee to the People (Nominations and Remuneration) Committee were approved at the November 2022 board meeting.

The PNRC was actively involved in the recruitment of non-executive directors in seats reserved for superintendent ranks, PCCs and a chief constable, in addition to a digital adviser to the board.

The committee receives regular reviews and reports on people and organisational development matters, such as the people strategy, recruitment and the new working arrangements after the pandemic.

Audit and risk committee

The ARC supports the board in discharging its responsibility for

the following.

- Establishing formal and transparent policies and procedures to ensure the independence and effectiveness of internal and external audit functions and satisfy itself on the integrity of the annual report and accounts.

- Ensuring that the annual report and accounts presents a fair, balanced and understandable assessment of the company's position and prospects within.

- Establishing procedures to manage risk, overseeing the internal control framework, and determining the nature and extent of the principal risks the College is willing to take in order to achieve its long-term strategic objectives.

Professional committee

The professional committee supports the board in discharging its responsibility for preparing police regulations, determinations, codes of practice and guidance (under Part 11 of the Anti-Social Behaviour, Crime and Policing Act

2014, sections 123, 124, 125, 126), section 50 of the Police Act 1996 (as amended), and section 97 of the Criminal Justice and Police Act 2001.

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

The professional committee has been actively involved in identifying priorities across policing where national standards are required, including supporting professional development, policy, training and practice in line with the College's strategy. It has also provided scrutiny and advice to ensure that the national standards and related products that support the professional development of police officers and staff is based on the best possible evidence and draws on good practice across all sectors.

Risk appetite

Our risk appetite statement takes into consideration our strategic and operational functions, as well as reflecting the potential wider impacts of our actions on our brand and reputation.

The aim is to ensure a clearly articulated risk appetite statement to guide key business decisions and empower our employees in line with our culture and values of innovative, collaborative, inclusive and open.

In achieving our mission to boost professionalism, drive consistency and improve leadership, the College of Policing has set an 'open' risk appetite.

In our role as a system leader, we believe that setting bold, strategic ambitions for policing will help drive innovation and improvement, supporting everyone in policing to reduce crime and keep people safe.

We aim to be dynamic, relevant and connected to policing. Our open risk appetite is a critical enabler for this.

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

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

No ministerial directions have been received and there have been no significant lapses of protective security.

Risk management

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

The ARC effectiveness review in 2021 identified that deep-dive reviews into corporate and strategic risks would strengthen the ARC's oversight of risk and assurance. Deep dives have been undertaken into the following strategic risks:

- SR3 – meeting service delivery needs and expectations
- CR14 – loss of SAP provision
- SR5 – technology: external digital connection
- SR4 – attraction and recruitment

Principal risks and key mitigating factors

The summary below includes details of each risk and the mitigating actions being undertaken to reduce the likelihood and impact.

Connection with the service

Failure to connect and be relevant to policing, and effectively engage stakeholders in decision making, could lead to reduced confidence and influence in the policing landscape.

Mitigating actions

- Daily oversight of media coverage and rapid responses are provided to ensure the correct messaging is available. Stronger brand management to ensure that key work is associated with the College and that negative activity in wider policing is not inaccurately associated.

- Strong engagement with key stakeholders and taking opportunities to refresh our connection.

Attracting and retaining staff and secondees

Failure to attract and recruit the sufficient quantity and quality of staff could have an impact on delivery of our strategic ambitions.

Mitigating actions

- Recruitment and attraction strategy in place, including attendance at Civil Service Live and university fairs.

- Outline proposals for a new pay and reward strategy have been accepted and this year's pay remit will be used to commence rollout.

- British Transport Police has been on-boarded as a vetting provider in addition to the Metropolitan Police Service.

Technology: external digital connection

Failure to implement or prioritise our digital strategy could hinder our connection and reputation with the service.

Mitigating actions

- A new DDaT structure has been implemented and the

first DDaT Delivery Board took place in May.

- Recommendations from the GIAA Digital Strategy audit are being progressed, including drafting of key performance indicators.

Finance

Budget reductions may limit our capacity to finance College ambitions and deliver more for policing.

Mitigating actions

- The Home Office has confirmed a 5% reduction to our funding for 2023/24, coupled with increasing inflationary pressures to our cost base. Despite this reduction, we have agreed a balanced 2023/24 budget, which will still enable a modest investment in new initiatives, in line with our strategic aims. This has been achieved largely through growth in business income through a combination of wider market strategy and pricing reviews.

Resource planning, prioritisation and delivery of work

Failure to effectively prioritise, plan and resource our work could hinder our ability to be dynamic, relevant and connected, affecting the College's strategic ambitions and reputation with stakeholders.

Mitigating actions

- New governance arrangements (TCDG, IDB and PDB) provide oversight of new demands and assurance against delivery plans.

- A new performance management framework – with more focused reporting against our strategic ambitions – provides simplified tools and templates to support effective scoping, planning and resourcing of new work.

- A catalogue of all external College delivery has been developed to support understanding of resource requirements and prioritisation.

Initial entry routes

Failure to secure sufficient resources and to retain stakeholder engagement for optimising the police constable entry routes, and the design of a new fourth entry route, may result in plans to accelerate this work being severely hampered, leading to delayed standardisation and reputational damage for the College.

Mitigating actions

- Optimisation work for the new police constable entry routes is progressing as planned. Learning will be embedded within the fourth entry route work, to ensure consistency and optimisation from the beginning.

- Interim programme management resource has been allocated to this work, while longer-term resource is being recruited.

Chief officer review

Failure to sufficiently resource the work and successfully engage stakeholders in delivery of the reforms could damage reputation and confidence in the College.

Mitigating actions

- Externally facing chief officer review delivery group established (chaired by the College's chief executive officer) to engage with, and secure buy-in from, the service and stakeholders.

- First module of the new programme (development centre) commenced in June 2023.

Procurement of replacement online assessment platform

Failure to procure, configure, deploy and integrate a new platform for online assessments before April 2024 would leave us unable to deliver police recruitment. This would lead to reputational damage for the College and potential operational implications for forces.

Mitigating actions

- This risk has decreased. The initial threat of discontinued support for the existing platform has been resolved, as a result of negotiations with the supplier (Harver) to agree continuation of provision into 2024/25 (until a new supplier is in place).

- The College and Harver will continue to meet regularly to monitor the situation. The risk is now dependent on the time taken to get a replacement platform in service.

Joint College of Policing, Fire and Rescue

Failure to resource and plan effectively for a Joint College of Policing, Fire and Rescue may lead to unsuccessful change management and integration, adversely affecting our business plan, strategic ambitions and reputation.

Mitigating actions

- The decision is still with the Home Office. A white paper response has been published that sets out the ambition.

- Early planning assumptions for an integration programme and projected financial costings have been developed and shared with the Home Office officials.

Integration of Vulnerability Knowledge and Practice Programme (VKPP) and hosting the national operating model for Op Soteria Bluestone

Failure to resource and plan for the integration of VKPP and the hosting of the national operating model for Op Soteria Bluestone may have an adverse impact on our business plan and strategic ambitions, and may lead to a failed integration of new staff into College culture.

Mitigating actions

- Temporary Human Resources support has been put in place to support the VKPP transition. It has been reported that the transition can be managed within existing capacity. Phase 2 and 3 of the transition will consider ongoing resource implications as the VKPP is aligned to the College's operating model.

- Op Soteria now have a National Learning Network Lead and a Business Coordinator in post. Other recruiting challenges are still present.

Internal audit

The College uses the services of the GIAA to provide an independent and objective opinion that the mechanisms we have in place enable the accounting officer to be satisfied with the overall adequacy and effectiveness of the College's framework of governance, risk management and control.

During 2022/23, the internal audit schedule was agreed. Four audits and a consultancy review have been completed, as follows.

Audit area or consultancy review	Completion date	GIAA audit rating
Health and safety	August 2022	Moderate
Chief officer CPD	December 2022	Limited
Quality assurance: high risk areas of policing	February 2023	Limited
Digital strategy implementation	April 2023	Limited
Programme management	April 2023	No rating*

* This was a consultancy review, so there was no audit opinion rating.

A planned audit of accounts payable was moved into the next reporting year for capacity reasons.

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

The GIAA gave an overall 'moderate' opinion rating of the College for 2022/23, concluding that: 'the College of Policing generally has a sound system of

internal control which facilitates the effective exercise of its functions and the achievement of strategic objectives. However, some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control'.

Control activities

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

First line	Second line	Third line
The way that risks are managed and controlled day to day. Assurance coming directly from those responsible for delivering specific objectives. It may lack independence but its value comes from those who know the business well.	The way that the organisation oversees the control framework. Providing assurance that is separate from those responsible for delivery, but not independent of the management chains.	Objective and independent assurance, such as internal audit. Providing reasonable (not absolute) assurance of the overall effectiveness of governance, risk management and internal controls.
Examples include management controls and internal control measures.	Examples include financial control and risk management.	Examples include the GIAA.

Our annual assurance programme addresses the recommendations and actions identified by the GIAA's audit on second line assurance and supports the arrangements set out in our board assurance framework. Updates on assurance outcomes are reported to the ARC.

Functional standards

We have undertaken self-assessments against the 13 Government Functional Standards in meeting the mandatory requirements. The overall level of compliance is 91% calculated across all assessments. These self-assessments highlight any gaps and inform the development of improvement plans to address these.

Auditors

The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017 added the College of Policing Limited to the schedule of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009, creating a statutory requirement for the Comptroller and Auditor General to be the external auditor to the College.

The estimated total amount of the external audit fee for the period to 31 March 2023 was £72,360 (31 March 2022, £67,000). The NAO was not paid for any work of a non-audit nature during the period.

The College used internal audit services provided by the GIAA for the period to 31 March 2023 funded directly by the Home Office.

Information assurance

The SIRO for information assurance governance arrangements is the Director of Enabling Services.

Our information law compliance is high, and we have a positive working relationship with the Information Commissioner's Office. We have received two decision notices for the reporting period, both of which went in the College's favour. We exceeded the 90% target response rate and responded to 100% of Freedom of Information Act 2000 requests within the legal timeframes during this reporting period.

We remain fully compliant with our data protection obligations. The team work collaboratively across the College and continue to ensure that data protection is at the forefront of all personal data processing. This is done by regular College communications, training and project involvement from the outset. Our responses to the public

exercise of rights under the Data Protection Act 2000 and General Data Protection Regulation (GDPR) remain at 100% compliant. There were no personal data incidents that required reporting to the Information Commissioner's Office in 2022-23.

Legal Services

Legal services are an integral part of the College and continue to provide a range of legal and litigation support to comply with legal, regulatory and mandatory responsibilities. This year, the team have worked closely with Corporate Development to factor in legal resourcing from the outset, ensuring that College products and priorities are compliant with relevant laws and regulations. The team are aligned to key College priorities, providing advice and guidance for NCPL, the Code of Ethics, the Police Race Action Plan and other key commitments.

Compliance with public sector prompt payment policy

The College's policy is to pay valid invoices within 30 days of receipt. In the case of small and medium-sized enterprises, this 30-day

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

During the year to March 2023, the following levels of payment to supplier were achieved:

- 24% of invoices paid within five days, a reduction of 5% from 2021/22

- 77% of invoices paid within 30 days, a reduction of 5% from 2021/22

At 31 March 2023, the College had trade creditors of £429,000, which amounted to 4.4 days, as measured against all payments to suppliers during the year.

Political and charitable donations

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

Disclosure of information to auditors

The directors who held office at the date of approval of this report confirm that, as far as they are each

aware, there is no relevant audit information of which the College's auditors are unaware. Each director took all the steps that they ought to have taken as director to make themselves aware of relevant audit information and to establish that the College's auditors are aware of that information.

Compliance with cost allocation and charging requirements

The College developed a new pricing strategy which took effect from 1 April 2021 to ensure that the College is compliant with the requirements as set out in HM Treasury's Managing Public Money framework. The framework requires full cost recovery to be achieved, with scope for agreed subsidy where there is clear alignment with the organisation's strategic alignment and public interest.

The College has received HM Treasury approval for its subsidy of training products in the financial year 2022/23, prior to the new prices taking effect.

Financial risk management

The board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2023, the College's risk-management controls operated well and the College was not exposed to any significant risk in these areas.
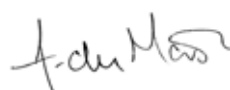
Overall statement of assurance

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

Taking these findings into account and considering the achievement of objectives in this period, the overall governance and internal control structures have been appropriate for the College's business and have worked satisfactorily throughout 2022/23.

Signed:

Andy Marsh
Chief Executive and Accounting Officer
18 March 2024

Remuneration and staff report

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit based on fair and open competition. The recruitment principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation, as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at **civilservicecommission.org.uk**

The chief executive and five other substantive directors are at College staff grades that are the equivalent of Senior Civil Service (SCS) grades. Due to differences in job evaluation methodologies, the precise equivalent grades cannot be determined. Their pay was set in line with recommendations made by the Review Body on Senior Salaries. The Review Body on Senior Salaries provides independent advice to the prime minister and cabinet ministers on the remuneration of the SCS, taking account of evidence that it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at: **Senior Salaries Review Body – GOV.UK (www.gov.uk)**

All other employees had their remuneration determined by processes consistent with HM Treasury guidance.

Senior management remuneration and pension entitlement

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

Salaries and emoluments of the chair of the College board (audited)

Name	Salary and allowances Year to 31 March 2023	Bonus payments Year to 31 March 2023	Benefits in kind Year to 31 March 2023	Pension benefits Year to 31 March 2023	Total Year to 31 March 2023	Total Year to 31 March 2022
	£000	£000	£000	£000	£000	£000
Lord Herbert of South Downs	105-110 (FTE)	000	000	000	105-110	105-110

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

Salaries and emoluments of the senior management team (audited)

Name	Salary and allowances Year to 31 March 2023 £000	Bonus payments Year to 31 March 2023 £000	Benefits in kind Year to 31 March 2023 £000	Pension benefits Year to 31 March 2023 £000	Total Year to 31 March 2023 £000	Total Year to 31 March 2022 £000
Nicholas Bayley	110-115	-	-	40-45	150-155	150-155
Andy Marsh*	170-175	-	-	-	170-175	170-175
Jo Noakes	115-120	-	-	40-45	155-160	155-160
Bernard O'Reilly**	160-165	-	-		160-165	170-175
Iain Raphael ***	135-140	-	-	-	135-140	120-125
Rachel Tuffin	115-120			-5-0	115-120	160-165

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

**Bernard O'Reilly is seconded from the Sussex Police Authority from 5 November 2018 until 19 June 2023. His pension arrangements are managed by Sussex Police and are disclosed in the report and accounts for that body. He was acting chief executive of the College from 1 January 2021 until 19 September 2021 and received additional remuneration in 2021-22 for carrying out that role. All of the additional remuneration is included in the figures above for the year

to 31 March 2022 as it was paid in that year, including the amount relating to the previous financial year. Mr O'Reilly retired from the College on 26 May 2023.

***Iain Raphael joined the College on 28 September 2020 and is seconded from the MPS. His pension arrangements are managed by the MPS and are disclosed in the report and accounts for that body. Mr Raphael retired from the College on 23 July 2023.

Salary and allowances

Salary includes:

- gross salary

- overtime

- reserved rights to London weighting or London allowances

- recruitment and retention allowances

- private office allowances

- any other allowances to the extent that they were subject to UK taxation

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the College and treated by His Majesty's Revenue and Customs (HMRC) as a taxable emolument.

Bonuses

Bonuses are declared, if agreed, in the period to which they relate. No bonuses were paid in 2022-23.

Pension entitlements of the senior management team (audited)

Nam	Real increase in pension £000	Real increase in lump sum £000	Total accrued pension at pension age as at 31 March 2023 £000	Total lump sum at pension age as at 31 March 2023 £000	CETV at 1 April 2022 £000	CETV at 31 March 2023 £000	Real increase in CETV £000	Pension scheme (Civil Service or as shown)
Nicholas Bayley	2.5-5	-	5-10	-	56	90	22	Alpha
Andy Marsh*		-	-	-	-	-	-	-
Jo Noakes	2.5-5		20-25	-	231	274	22	Alpha
Bernard O'Reilly**	-	-	-	-	-	-	-	-
Rachel Tuffin***	0-2.5		65-70	-	987	1076	-18	Alpha
Ian Raphael****	-	-	-	-	-	-	-	-

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

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

***Taking account of inflation, the CETV funded by the employer has decreased in real terms

****Iain Raphael has not participated in any College pension scheme since being seconded to the College. His pension arrangements are managed by the MPS and are disclosed in the report and accounts for that body.

Civil Service pensions

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

Employee contributions are salary-related and range between 4.6% and 8.05% for the Nuvos and Alpha schemes.

Nuvos is a defined benefit whole-career scheme in which a member builds up a pension based on pensionable earnings during the period of membership. At the 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.

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

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

Further details on Civil Service pensions can be found in the Civil Service: Superannuation accounts on **GOV.UK**.

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

CETVs are calculated according to the guidelines and framework prescribed by the Institute and Faculty of Actuaries. They do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax that may be due when pension benefits are taken.

Real increase in CETV

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

Employee pay and fair pay disclosures (audited)

The remuneration of the College's employees was in the range £20-£25,000 per annum to £170–£175,000 per annum (previous year £15–£20,000 to £170–£175,000), for a full year.

The mid-point of the banded remuneration of the highest paid

director was £172,500. This is an increase of 0% on 2021-22. The average salary for all the College employees, excluding the highest paid director, increased by 6.16%.

The College's median employee pay at 31 March 2023 was £37,902 (£35,385 at 31 March 2022). The ratio between the median employee pay and the banded mid-point of the remuneration of the highest paid

director was 1:4.6 (1:4.0 as at 31 March 2022).

The table below shows the ratios between the mid-point of the banded remuneration of the highest paid director and the pay of the employees whose pay is on the 25th, 50th (median) and 75th percentile of pay and benefits of the College's employees for the financial year.

	2022-2023	2021-2022
Band of the highest paid Director's total Remuneration (£'000)	170-175	170-175
25th Percentile Pay (£)	31,673	27,209
25th Percentile Remuneration Ratio	5.4	6.3
Median Total (£)	37,902	35,385
Remuneration Ratio	4.6	4.9
75th Percentile Pay (£)	52,998	46,823
75th Percentile Remuneration Ratio	3.3	3.7

The percentile employee pay figures have been calculated using FTE salary information for staff, secondees and contractors working for the College in March 2023.

The highest paid director received no bonus payment in 2022-23, which is a 0% change from 2021-

22. This is also referenced in the Salaries and Emoluments of the Senior Management Team.

The figures in the table above relate only to salaries which is the same as total remuneration as no employee or director received any bonuses or performance related pay.

College workforce representation

The tables below summarise the makeup of the College at 31 March 2023. This includes secondees and contractors in addition to College staff.

Age	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
20 and under	3	0.4	3	0.4
21–30	79	10.3	82	10.9
31–40	133	17.3	134	17.8
41–50	224	29.1	231	30.7
51–60	246	31.9	230	30.6
61 and over	85	11.0	72	9.6
Total	770	100	752	100

Gender	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
Female	454	59.0	429	57.0
Male	316	41.0	323	43.0
Total	770	100	752	100

Senior management (tier 2/tier 3 grade)	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
Female	113	57.1	110	58.2
Male	85	42.9	79	41.8
Total	198	100	189	100

Other employees	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
Female	341	59.6	319	56.7
Male	231	40.4	244	43.3
Total	572	100	563	100

Disability	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
Disability declared	100	13.0	39	5.2
No disability	585	76.0	609	81.0
Prefer not to say	31	4.0	25	3.3
Unknown or blank	54	7.0	79	10.5
Total	770	100	752	100

Ethnicity	31 March 2023		31 March 2022	
	Volume	% total	Volume	% total
Asian	50	6.5	45	6.0
Black	16	2.1	12	1.6
Mixed	10	1.3	15	2.0
White	648	84.2	631	83.9
Other	2	0.3	2	0.3
Prefer not to say	17	2.2	16	2.1
Unknown	27	3.5	31	4.1
Total	770	100	752	100

Headcount and staff sickness

As of 31 March 2023, the College's FTE headcount was 638.5, across a total of 661 directly employed staff. Additionally, the College had 11 agency or contract staff and 98 inward secondees. Sickness absence figures are shown below.

College permanent FTE headcount and staff sickness data

Average monthly data (April 2022 to March 2023)			
FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
631.5	13,209.5	312.2	2.36

Statement of College's policy on employees with disabilities

Applications from people with disabilities are given full and fair consideration against the essential criteria of qualifications, skills, knowledge and experience, as specified in the job description and required of all candidates for the vacancy. The College is now accredited as a Committed Disability Confident Leader Level 3.

In the event of employees becoming disabled, we make every effort to make reasonable adjustments to work and facilities. We have made improvements to the way in which staff can discuss and record these changes. We offer training, career development and promotion opportunities to all employees, irrespective of any disability.

Staff numbers and related running costs

The majority of College employees are members of the Civil Service pension arrangements, which are multi-employer defined benefit schemes. These are not included in the College's accounts. Contributions are recognised as expenditure incurred, as the College is unable to identify its share of the underlying assets and liabilities. Contributions to Civil Service pension schemes for the period totalled £6.479 million (£6.116 million in 2021/22). The remaining contributions were made to partnership pension plans.

During the year, six employees exercised their right to opt out of the pension arrangements. A total of 17 current employees have opted out. Further details on Civil Service pensions can be found in the Civil Service Superannuation accounts (**GOV. UK**). All police officers were seconded and their seconding force remains responsible for their pension benefits. Full details of pension schemes are shown in the remuneration report. The seconding force is also responsible for staff leave, so they do not feature in the College's staff leave accrual.

Information on the number of hours and associated cost to the

College of employees who were relevant union officials during 2022/23 is disclosed on page 122.

Average number of persons employed (audited)

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

	Year ended 31 March 2023		Year ended 31 March 2022	
	Average number	Total £000	Average number	Total £000
Directly employed	653.5		630.5	32,493
Seconded in	93.4		79.6	5,209
Temporary or casual	6.1		5.0	183
Associates				6,311
Total	753.0		715.1	44,196

Associates are individuals or corporate entities who are not employees of the College nor classed as contractors and contingent labour and who are engaged by the College to perform specific, discrete tasks. As associates do not work continuously, there is no comparator in the table above. During the year, the College engaged a total of 1,071 associates at various times.

Staff costs comprise (audited)	Year ended 31 March 2023					Year ended 31 March 2022
	Permanent £000	Secondees £000	Temporary or casual £000	Associates £000	Total £000	Total £000
Wages and salaries	25,211	5,385	483	4,973	36,052	35,060
Social security costs	2,868	–	–	458	3,326	2,875
Other pension costs	6,613	–	–	–	6,613	6,261
Pension fund costs	–	–	–	–	–	–
Staff leave accrual	–	–	–	–	–	–
Subtotal	34,692	5,385	483	5,431	45,991	44,196
Less recoveries in respect of outward secondments	–	–	–	–	–	–
Less capitalised pay costs	–	–	–	–	–	–
Other pay costs capitalised	–	–	–	–	–	–
Total net costs	34,692	5,385	483	5,431	45,991	44,196

Reporting of Civil Service and other compensation schemes (audited)

No exit packages were agreed or paid during the year.

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year when the exit package is confirmed.

Where the College agrees on an early retirement, any additional costs on top of the retiree taking their pension at the usual retirement date are met by the College 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.

Facility Time Publication Requirements

The College is required, by the Trade Union (Facility Time Publication Requirements) Regulations 2017 that came into force on 1 April 2017, to disclose the number of hours spent on facility time by employees who are a relevant union official during the reporting period, which are paid by the College.

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

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

% of time	Number of employees
0	0
1–50	2
51–99	0
100	0
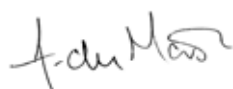
Percentage of pay bill spent on facility time

	£
Total cost of facility time	2,503
Total pay bill	34,692,000
% of the total pay bill spent on facility time	<0.01%

As a percentage of total paid facility time hours, how many hours were spent by employees who were trade union representatives during the relevant period on paid trade union activities?

Time spent on paid trade union activities as a percentage of total paid facility time (total hours spent on paid trade union activities by trade union representatives during the relevant period ÷ total paid facility time hours) × 100	Not applicable

Spend on consultancy amounted to £682,918 (£2,008,000 for the year ended 31 March 2022). There were no off-payroll arrangements.

Andy Marsh
Chief Executive and Accounting Officer
18 March 2024

The Certificate and Report of the Comptroller and Auditor General to the Members of College of Policing Limited and the House of Commons

Opinion on financial statements

I have audited the financial statements of College of Policing Limited for the year ended 31 March 2023 under the Government Resources and Accounts Act 2000.

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

- Statement of Financial Position as at 31 March 2023;

- Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended; and

- the related notes, including the significant accounting policies.

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

In my opinion the financial statements:

- give a true and fair view of the state of the College of Policing Limited's affairs as at 31 March 2023 and its loss after taxation for the year then ended; and

- have been properly prepared in accordance with UK-adopted international accounting standards; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I am independent of the College of Policing Limited in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the College of Policing Limited's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the College of Policing Limited's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

Other information

The other information comprises the information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The directors are responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Companies Act 2006.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report, the Strategic Report and the Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Performance Report, the Strategic Report and the Accountability Report have been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the College of Policing Limited and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report, the Strategic Report or the Accountability Report.

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or

- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or

- certain disclosures of director's remuneration specified by law are not made; or

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

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

Responsibilities of the directors and Chief Executive as Accounting Officer for the financial statements

As explained more fully in the Statement of directors' and Accounting Officer's responsibilities, the directors are responsible for:

- maintaining proper accounting records;

- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;

- providing the C&AG with additional information and explanations needed for his audit;

- providing the C&AG with unrestricted access to persons within the College of Policing Limited from whom the auditor determines it necessary to obtain audit evidence.

- preparing financial statements, which give a true and fair view, in accordance with UK-adopted international accounting standards and the Companies Act 2006;

- ensuring such internal controls are in place as directors determine are necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;

- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006; and

- assessing the College of Policing Limited's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with applicable law and the Government Resources and Accounts Act 2000.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud, is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the College of Policing Limited's accounting policies;

- inquired of management, College of Policing Limited's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the College of Policing Limited's policies and procedures on:

  - identifying, evaluating and complying with laws and regulations;

  - detecting and responding to the risks of fraud; and

  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations, including the College of Policing Limited's controls relating to the College of Policing Limited's compliance with the Companies Act 2006, Government Resources and Accounts Act 2000 and Managing Public Money;

- inquired of management, College of Policing Limited's head of internal audit and those charged with governance whether:

  - they were aware of any instances of non-compliance with laws and regulations;

  - they had knowledge of any actual, suspected or alleged fraud;

- discussed with the engagement team and the relevant specialists, including in taxation and property valuation, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the College of Policing Limited for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the College of Policing Limited's framework of authority and other legal and regulatory frameworks in which the College of Policing Limited operates. I focused on those laws and regulations that had a direct effect on material amounts and

disclosures in the financial statements or that had a fundamental effect on the operations of the College of Policing Limited. The key laws and regulations I considered in this context included Companies Act 2006, Government Resources and Accounts Act 2000, Managing Public Money, employment law and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;

- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;

- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;

- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business; and

- I undertook substantive testing of income streams to address the risk of fraud in revenue recognition.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of my certificate.
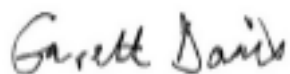
Other auditor's responsibilities

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
19 March 2024

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

Section 4:
Financial statements for the year ended 31 March 2023

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

We have outlined the new reporting standards and any changes to accounting policy that affect our financial statements on page 149.

Statement of comprehensive income

	Note	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
Income			
Income from activities	2	37,697	20,749
		37,697	20,749
Expenditure			
Staff costs	3	(45,991)	(44,196)
Running costs	4	(24,340)	(20,125)
Other expenditure	4	(4,801)	(4,847)
		(75,132)	(69,168)
Loss before taxation		(37,435)	(48,419)
Taxation	5	(17)	–
Loss after taxation		(37,452)	(48,419)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain (or loss) on revaluation of property, plant and equipment	6	1,081	971
Net gain (or loss) on revaluation of intangibles	7	39	(31)
Other comprehensive income (or expense)		1,120	940
Total comprehensive income (or expense) for the period		(36,332)	(47,479)

The accounting policies and notes in **Notes to the statement of accounts** (pages 137 to 172) form part of these accounts.

Statement of financial position

	Note	As at 31 March 2023 £000	As at 31 March 2022 £000
Non-current assets:			
Property, plant and equipment	6	35,082	34,337
Right of use assets	6A	1,282	1,751
Intangible assets	7	6,209	5,985
Total non-current assets		42,573	42,073
Current assets:			
Trade and other receivables	8	14,757	6,031
Cash and cash equivalents	9	7,365	6,163
Total current assets		22,122	12,194
Total assets		64,695	54,267
Current liabilities			
Trade and other payables	10	(23,475)	(18,177)
Provisions	11	(78)	(154)
Lease liabilities	13	(623)	(576)
Total current liabilities		(24,176)	(18,907)
Non-current liabilities			
Lease liabilities	13	(726)	(1,236)
Provisions	11	(55)	(55)
Total non-current assets		(781)	(1,291)
Total liabilities		(24,957)	(20,198)
Assets less liabilities		39,738	34,069
Reserves			
Revaluation reserve		12,106	10,994
General reserve		27,632	23,075
Total		39,738	34,069

The accounting policies and notes in **Notes to the statement of accounts** (pages 137 to 172) form part of these accounts.

These accounts have been audited under the Government Resources and Accounts Act 2000 and are therefore exempt from the requirements of section 475 of the Companies Act 2006.

These financial statements were approved by the board on 23 January 2024, and were signed on its behalf by:

Andy Marsh
Chief Executive and Accounting Officer
18 March 2024
Company registered number: 08235199

Statement of cash flows

	Note	Year ended 31 March 2023 £000	Year ended 31 March 2022 £000
Cash flows from operating activities			
Loss after taxation		(37,452)	(48,419)
Adjustments for non-cash transactions			
Depreciation	6	4,039	4,135
Amortisation	7	773	668
Provisions movement	11	(76)	82
Loss (or profit) on disposal of asset	4	(12)	(5)
Revaluation losses recognised in I&E	4	–	49
Decrease (or increase) in trade and other receivables	8	(8,724)	6,438
Increase (or decrease) in trade and other payables excluding amounts owed to consolidated fund	10	(701)	(2,760)
Notional interest re: right-of-use asset	13	28	31
Net cash outflow from operating activities		(42,125)	(39,780)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(3,319)	(3,794)
Purchase of intangible assets	7	(782)	(1,361)
Disposal of property, plant and equipment		13	4
Net cash outflow from investing activities		(4,088)	(5,151)
Cash flows from financing activities			
Grants from parent department	15	48,000	45,000
Rent payable for right-of-use assets	13	(585)	(598)
Net financing		47,415	44,402
Net increase (or decrease) in cash and cash equivalents in the period		1,202	(529)
Cash and cash equivalents at the beginning of the period	9	6,163	6,692
Cash and cash equivalents at the end of the period	9	7,365	6,163
Increase (or decrease) in cash		1,202	(529)

The accounting policies and notes in **Notes to the statement of accounts** (pages 137 to 172) form part of these accounts.

Statement of changes in equity

	Note	Revaluation reserve £000	General reserve £000	Total equity £000
Balance at 31 March 2021		**10,015**	**26,485**	**36,500**
Loss after taxation			(48,419)	(48,419)
Grant from Home Office – resource	15		45,000	45,000
Grant from Home Office – capital		–	–	–
Revaluation of non-current assets	6 & 7	941		941
Realised gain on disposals	4	(9)	9	–
Revaluation losses recognised in I&E	4	47		47
Balance at 31 March 2022		**10,994**	**23,075**	34,069
Loss after taxation			(37,451)	(37,451)
Grant from Home Office – resource	15		42,000	42,000
Grant from Home Office – capital				–
Revaluation of non-current assets	6 & 7	1,120		1,120
Realised gain on disposals	4	(8)	8	–
Revaluation losses recognised in I&E	4			–
Balance at 31 March 2023		**12,106**	**27,632**	**39,738**

The accounting policies and notes in **Notes to the statement of accounts** (pages 137 to 172) form part of these accounts.

Notes to the statement of accounts

1. Accounting policies

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

These financial statements have been prepared in accordance with applicable IFRS, the Companies Act 2006 and the FReM. The College has adopted and interpreted the FReM, as issued by HM Treasury, to the extent that the FReM is consistent with the requirements of the Companies Act 2006.

Where there is a choice of accounting policy, the one judged to be most appropriate to the College for the purpose of giving a true and fair view has been selected. The particular policies adopted by the College are described below. They have been applied consistently to items that are considered material to the accounts.

Judgements made by the directors, when applying the accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year, are discussed in note 18.

a) Going concern

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

The going concern basis of preparation is discussed in more detail in the strategic report (see section 2 of this document).

b) Grants and grant-in-aid

The College receives the majority of its funding by way of grant-in-aid from the Home Office.

The grants received are used to finance expenditure that supports the College's objectives. These grants are treated as a capital contribution and credited to the general reserve, because they are regarded as contributions from a controlling party. Other grants are received from time to time. These are recorded under income.

c) Revenue

The College recognises income, net of VAT, on an accruals basis at the transaction amount or the amount that the customer is committed to pay. Where fees have been invoiced and the service has not been completed by the year end, fees are treated as deferred income. The amount deferred is calculated by reference to the proportion of work undertaken at the end of the year, relative to the expected time to complete the work, and is released to the statement of comprehensive income as the work is completed. Where fees have not been invoiced but the service has been provided or partly provided by the year end, fees will be included as accrued income. The amount held in accrued income is calculated

in reference to the proportion of work undertaken at the year end and not invoiced.

The College has assessed the impact of IFRS 15 (Revenue from Contracts with Customers) on its revenue streams and considers its current revenue recognition policies to be entirely compliant with this standard and the five-step approach it suggests.

d) Property, plant and equipment

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

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

Land and buildings

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

Independent professionals revalue land and buildings at least every five years. In the intervening years, land and buildings are revalued by the use of published indices appropriate to the type of land or building. When an asset is revalued, both the cost price and any accumulated depreciation at the date of revaluation are adjusted to reflect the valuation. Land and buildings are not revalued in either the year of addition or disposal.

Non-property assets

All other items of property, plant and equipment are initially recognised at cost, which comprises the purchase price and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. Subsequently, carrying value is recognised at market value in existing use less accumulated depreciation and impairment losses, where market value is calculated either by valuation, where an active market exists, or by the use of indices to the lower of depreciated replacement cost or value in use.

Increases in carrying amounts arising from revaluation are recognised in other comprehensive income and accumulated in equity under the heading revaluation surplus. This is unless they offset previous decreases in the carrying amounts of the same asset that had been recognised in profit or loss. In this case, they are recognised in profit or loss. Decreases in carrying amounts that offset previous increases of the same asset are recognised in other comprehensive income, to

the extent of any credit balance exceeding the revaluation surplus in respect of that asset. All other decreases in carrying amounts are recognised in profit or loss.

Right-of-use assets and liabilities

For new leases after 1 April 2019, the College has used a low-value threshold of £5,000. At the commencement date of any new lease, we will measure the lease liability at the present value of the lease payments. Right-of-use assets added after 1 April 2019 will be measured initially at cost, which will usually be equal to the initial measurement of the lease liability.

IFRS 16 requires that the College also recognise interest payable on the lease payments, based on a discount rate applied to the lease liability outstanding balance. Under IFRS 16, cash repayments of the lease liability are split into:

- a principal portion, which reduces the amount of the balance sheet liability

- a notional interest payable portion, which is chargeable to the statement of comprehensive income

It is not possible to determine an interest rate implicit in the College's lease agreements, nor the College's incremental rate of borrowing.

IFRS 16 requires lessees to separate out rent charges from service charges, where this can be done without unnecessary expense. The College has separated out the rent element from the service charge element for its property leases and has capitalised only the rent element. Service charges are expensed separately and treated as running costs.

Depreciation

Land and assets under construction (AUC) are not depreciated.

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

Buildings	5 to 50 years
Plant and machinery	5 to 7 years
Computer hardware	3 to 7 years
Furniture and fittings	5 to 10 years
Transport equipment	5 to 7 years
Right-of-use assets	Duration of lease

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

e) Intangibles

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

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

- the technical feasibility of developing the product so that it will be available for use

- the intention to complete the intangible asset and use it

- the ability to sell or use the intangible asset

- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it

- the ability to reliably measure the expenditure attributable to the intangible asset during its development

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

Subsequent to initial recognition, the carrying value is at market

value in existing use less accumulated depreciation and impairment losses, where market value is calculated either by valuation, where an active market exists, or by the use of indices to the lower of depreciated replacement cost or value in use.

Amortisation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of the intangible asset. The estimated useful life is usually between three and seven years.

f) Assets under construction

AUC include any property, plant and equipment or intangibles that are under construction at the balance sheet date. During the construction phase, they are initially recognised at cost. This comprises the purchase price and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. When completed, AUC are reclassified, and carrying value is recognised in line with the appropriate non-current asset category and

depreciated from the date on which they are brought into service. AUC and assets in their first year of use are carried at historical cost. After that, they are revalued in line with the policy for that asset group.

g) Impairments

Financial assets (including receivables)

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

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

Non-financial assets

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

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

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

h) Foreign currency

Transactions in foreign currencies are translated to the company's functional currency at the foreign exchange rate on the date of transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling on that date. Foreign exchange differences arising on translation are recognised in the statement of comprehensive income.

Non-monetary assets and liabilities that are measured at historical cost in a foreign currency are translated using the exchange rate on the date of transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are retranslated to the functional currency at foreign exchange rates ruling on the dates the fair value was determined.

i) Employee benefits

Short-term employee benefits

Salaries, wages and employment-

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

Pensions

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

Termination benefits

Termination benefits are amounts payable as a result of a decision by the College to terminate employment before the normal retirement date, or a decision by an employee to accept voluntary redundancy. Amounts payable are charged on an accruals basis to the staff cost line in the statement of comprehensive income. This occurs when the College is demonstrably committed to terminating the employment of an employee or group of employees, or when an employee accepts an offer of voluntary redundancy. Redundancy costs will be provided for when the College has a present obligation and when it is probable that there will be an outflow of resource that can be measured reliably.

j) Reserves

Reserves constitute:

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

- general reserve – balances accumulated by the usual

operation of the business and grants-in-aid received from the Home Office

k) Provisions

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

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

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

l) Contingent liability

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

m) Contingent asset

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

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

n) Taxation

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

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

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

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised.

o) Value added tax (VAT)

As an eligible body, as defined in Note (1) Group 6 Schedule 9 of the Value Added Tax Act 1994, the College has the right to make

exempt supplies (sales without a VAT charge being made), predominately on education and other related services. The College is registered for VAT and can partially recover some input VAT using a special method, as laid down by HMRC.

p) Financing expenses and income

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

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

q) Accounting standards adopted in the period

The College has not adopted any new accounting standards during the 2022/23 financial year.

2. Income

	Year ended 31 Mar 2023	Year ended 31 Mar 2022
	£000	£000
Income source		
Income and funding		
Revenue from contracts with customers for streams falling under IFRS 15	24,290	17,577
Home Office non-grant-in-aid funding	13,407	3,172
Other income	–	–
Total income and funding	37,697	20,749
Total income	37,697	20,749

All income for 2022/23 was derived from continuing operations.

3. Staff costs

| | Year ended 31 Mar 2023 | | | | | Year ended 31 Mar 2022 |
| | Permanent | Secondees | Temporary or casual | Associates | Total | Total |
	£000	£000	£000	£000	£000	£000
Wages and salaries	25,211	5,385	483	4,973	36,052	35,060
Social security costs	2,868	–	–	458	3,326	2,875
Other pension costs	6,613	–	–	–	6,613	6,261
Pension fund costs	–	–	–	–	–	–
Staff leave accrual	–	–	–	–	–	–
Subtotal	34,692	5,385	483	5,431	45,991	44,196
Less recoveries in respect of outward secondments	–	–	–	–	–	–
Less capitalised pay costs	–	–	–	–	–	–
Other pay costs capitalised	–	–	–	–	–	–
Total net costs	34,692	5,385	483	5,431	45,991	44,196

*Associates are individuals or corporate entities who are not employees of the College, nor classed as contractors and contingent labour, and who are engaged by the College to perform specific, discrete tasks.

Average staff numbers can be found in the **Remuneration and staff report** on page 108.

4. Running costs and other expenditure

	Note	Year ended 31 Mar 2023 £000	Year ended 31 Mar 2022 £000
Running costs			
Accommodation costs (including light and heat)		1,687	1,530
External audit fees		78	65
Consultancy*		2,316	2,110
Estates costs		4,935	4,747
General running costs**		954	722
Information technology costs		3,471	3,195
IT managed services		2,994	1,426
Professional fees		351	553
Telecommunications		177	244
Travel and vehicles costs		1,859	1,028
Rentals costs***		36	51
Interest charges		–	–
Interest payable (notional IFRS 16)		28	31
Grants given****		3,147	1,861
Staff and customer training		2,384	2,479
Cost of capital charges		–	–
Increase in provisions		(77)	83
Less capitalised non-pay costs		–	–
Running costs		24,340	20,125
Depreciation	6	4,039	4,135
Amortisation	7	773	668
Loss (or profit) on disposal of asset		(11)	(5)

	Note	Year ended 31 Mar 2023 £000	Year ended 31 Mar 2022 £000
Revaluation losses recognised in income and expenditure		–	49
Loss (or profit) on disposal of property, plant and equipment		–	–
Impairment and write-offs		–	–
Indexation		–	–
Other expenditure		**4,801**	**4,847**
Total		**29,141**	**24,972**

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

**General running costs include hospitality, stationery and photocopying charges, miscellaneous expenses, recruitment fees, publication costs, corporation tax, bad debt write-offs, conference costs, payroll services and various smaller cost lines.

***Rental costs do not include the rent costs for the Spring Gardens, Central House and Old Queen Street leases (excluding VAT), as these leases are accounted for using IFRS 16 principles.

****Grants given consist of payments to police authorities in support of Direct Entry schemes, and grants and bursaries to fund educational and development programmes.

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

5. Tax

	Year ended 31 Mar 2023	Year ended 31 Mar 2022
	£000	£000
Loss before tax	(37,435)	(48,419)
Cash draw down of grant-in-aid attributable to trading activity	42,000	45,000
Less non-current asset additions	(4,193)	(5,182)
Adjusted profit (or loss)	372	(8,601)
Disallowable expenses		
Depreciation and amortisation	4,813	4,803
Non-trade loan relationship profit (interest received)	–	–
Chargeable gain (proceeds of sales of non-current assets)	–	65
Chargeable profit (or loss) for current period	5,185	(3,733)
Profits chargeable to corporation tax	101	–
Current tax charge	17	–
Deferred tax		
Profit (or loss) brought forward from prior periods	(7,948)	(4,149)
Profit (or loss) carried forward to future periods	(2,764)	(7,948)

The tax rate used for the 2022/23 reconciliation above is the corporate tax rate of 19% (2021/22: 19%) applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

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

6. Property, plant and equipment

	Land	Buildings	Transport equipment	Plant and machinery	Information technology	Furniture and fittings	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
At 31 Mar 2021	1,292	51,431	1,530	2,301	6,087	4,624	4,606	71,871
Reclassification		2,631	38	322	1,039	340	(4,370)	–
Additions		1,020	–	28	–	21	2,725	3,794
Disposals		–	(35)	–	(121)	–	–	(156)
Revaluations	52	2,038	23	87	(39)	51	–	2,212
At 31 Mar 2022	1,344	57,120	1,556	2,738	6,966	5,036	2,961	77,721
Reclassification	–	2,514	90	320	630	659	(4,390)	(177)
Additions		1	49	(0)	9	(19)	3,278	3,319
Disposals		–	(63)	–	(172)	–	–	(235)
Revaluations	47	2,018	91	329	266	274	–	3,025
At 31 Mar 2023	1,391	61,653	1,723	3,387	7,699	5,950	1,849	83,653
Depreciation								
At 31 Mar 2021	–	30,306	1,044	1,364	3,797	2,204	–	38,715
Charged in year		1,227	169	403	1,193	592	–	3,584
Depreciation on disposals		–	(35)	–	(121)	–	–	(156)
Revaluations		1,183	12	44	(24)	26	–	1,241
At 31 Mar 2022	–	32,716	1,190	1,811	4,845	2,822	–	43,384
Charged in year		1,295	173	303	1,062	642	–	3,475
Depreciation on disposals		–	(62)	–	(171)	–	–	(233)
Revaluations		1,202	79	250	229	184	–	1,944
At 31 Mar 2023	–	35,213	1,380	2,364	5,965	3,648	–	48,570
Net book value at 31 March 2021	1,292	21,125	486	937	2,291	2,420	4,606	33,156
Net book value at 31 March 2022	1,344	24,404	366	927	2,121	2,214	2,961	34,337
Net book value at 31 March 2023	1,391	26,441	343	1,023	1,734	2,301	1,849	35,082

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

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

Land consists of the College's freehold sites at Ryton and Harperley Hall. Buildings consist of the built structures contained within those sites, together with capitalised leasehold improvements at the College's leased site in London.

A professional valuation of land and buildings at Ryton and Harperley Hall was undertaken as at 31 March 2022, in accordance with the provision of the Royal Institution of Chartered Surveyors (RICS) valuation standards by Cushman and Wakefield, who are appropriately qualified valuers for the purpose of the RICS valuation standards.

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

All property, plant and equipment has been revalued by the use of indices as at 31 March 2023. Increases in value have been charged to the revaluation reserve. Decreases in carrying amounts that offset previous increases of the same asset have been recognised in other comprehensive income, to the extent of any credit balance exceeding the revaluation surplus in respect of that asset.

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

6a. Right-of-use assets

	Year ended 31 Mar 2023
	£000
Cost or valuation	
At 31 Mar 2021	2,821
Additions	27
At 31 Mar 2022	2,848
Additions	95
At 31 Mar 2023	2,943
Depreciation	
At 31 Mar 2021	546
Charged in year	551
At 31 Mar 2022	1,097
Charged in year	564
At 31 Mar 2023	1,661
Net book value at 31 March 2021	2,275
Net book value at 31 March 2022	1,751
Net book value at 31 March 2023	1,282

The College of Policing Limited recognises right-of-use assets for three property lease agreements, which have been accounted for as non-current assets under IFRS 16.

Generally, right-of-use assets would subsequently be measured using the revaluation methodology applied to existing College non-current assets in accordance with IAS 16. As both the Central House and Spring Gardens right-of-use assets are of relatively short duration (under five years remaining), it is considered that cost can be used as a proxy for current value.

7. Intangible assets

	Intangibles AUC	Software licences	Membership system	Other intangible software	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 31 March 2021	2,929	348	0	4,205	7,482
Additions	1,361	–	–	–	1,361
Disposals	–	(30)	–	(219)	(249)
Indexation	–	(3)	–	(52)	(55)
Transfer	(13)	13	–	–	–
At 31 March 2022	4,277	328	0	3,934	8,539
Additions	782	–	–	–	782
Disposals	–	–	–	–	–
Indexation	–	11	–	136	147
Transfer	(691)	661	–	207	177
At 31 March 2023	4,368	1,001	0	4,277	9,645
Amortisation					
At 31 March 2021	–	209	0	1,951	2,160
Charge in period	–	54	–	614	668
Amortisation on disposals	–	(30)	–	(219)	(249)
Indexation	–	(2)	–	(23)	(25)
At 31 March 2022	–	231	0	2,323	2,554
Charge in Period	–	164	–	609	773
Amortisation on disposals	–	–	–	–	–
Indexation	–	9	–	100	109
At 31 March 2023	–	404	0	3,033	3,436
Net book value at 31 March 2021	2,929	139	0	2,254	5,322
Net book value at 31 March 2022	4,277	97	0	1,611	5,985
Net book value at 31 March 2023	4,368	596	0	1,245	6,209

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

Assets under construction consist chiefly of the development of the College website and 20k recruitment uplift capital project costs.

All intangible assets have been revalued by the use of indices as at 31 March 2023. The reduction in value has been charged to the revaluation reserve. In cases where the entire revaluation reserve has been depleted, the excess reduction in value has been charged to the statement of comprehensive net expenditure.

8. Trade and other receivables

	31 March 2023	31 March 2022
	£000	£000
Amounts falling due within one year:		
Trade receivables	3,025	2,379
Deposits and advances	48	27
Other receivables	–	2
Accrued charges	10,416	2,096
Prepayments	1,268	1,527
Total	14,757	6,031

9. Cash and cash equivalents

	31 Mar 2023	31 Mar 2022
	£000	£000
Balance brought forward	6,163	6,692
Net change in cash and cash equivalent balances	1,202	(529)
Balance carried forward	7,365	6,163
The following balances were held at:		
Commercial banks and cash in hand	7,365	6,163
Short term investments	–	–
Total	7,365	6,163

10. Trade and other payables

	31 Mar 2023	31 Mar 2022
	£000	£000
Amounts falling due within one year		
VAT	267	1,926
Other taxation and social security	1,460	1,386
Trade and other payables	577	564
Accruals	14,126	12,892
Deferred income	342	650
Staff leave accrual	700	636
Other	3	123
Amounts owed to consolidated fund	6,000	–
Total	23,475	18,177

11. Provisions for liabilities and charges

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Balance at 31 March 2021	72	55	127
Provided in the period	82	–	82
Provisions released in the period	–	–	–
Provisions utilised in the period	–	–	–
Balance at 31 March 2022	154	55	209
Provided in the period	–	–	
Provisions released in the period	(76)	–	(76)
Provisions utilised in the period	–		
Balance at 31 March 2023	78	55	133

Analysis of expected timing of flows

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Not later than one year	78	–	78
Current liability	78	–	78
Later than one year and not later than five years	–	55	55
Thereafter	–	–	–
Non-current liability	–	55	55

Provision for compensation claims – As at 31 March 2023, the College had four ongoing employment tribunal cases, all of which required provision for anticipated legal costs. There were also five cases under judicial review, allof which required provision for legal costs.

Provision for dilapidations – As part of the Central House and Spring Gardens lease agreements, the College is required to make good any alterations and repair any damage that has occurred during its period of using the premises. The College has created a provision of £55,000 to meet these costs, which is most likely to be spent at the end of the lease periods in 2024 for Central House, and in 2025 for Spring Gardens.

12. Capital commitments

The outstanding commitments at 31 March 2023 in respect of contracted capital expenditure not provided for amounted to approximately £1,375,000. These relate primarily to building works at Ryton and vehicle purchases, the largest commitment being sewage treatment works at Ryton.

13. Commitments under leases

Lease liabilities under IFRS 16

	Central House	Spring Gardens	Total
			£000
Lease liability at 31 March 2021	825	1,527	2,352
New lease commitments during 2021/22	0	27	27
Notional interest expense on lease liability	14	17	31
Rent expenditure related to IFRS 16 leases	-267	-331	-598
Lease liability at 31 March 2022	572	1,240	1,812
New lease commitments during 2022/23	0	94	94
Notional interest expense on lease liability	11	17	28
Rent expenditure related to IFRS 16 leases	-231	-354	-585
Lease liability at 31 March 2023	352	997	1,349
Lease commitments due in under 1 year	250	373	623
Lease commitments due in over 1 year	101	625	726
	351	998	1,349

The lease liabilities are measured at the discounted present value of the contractual rent payments (excluding irrecoverable VAT). IFRS 16 requires that the College recognises notional interest payable on the lease payments, based on a discount rate applied to the lease liability outstanding balance. The lease liabilities represent the total

value of rent payments for each lease, discounted to present value using the approved HM Treasury's discount rate of 1.99% for Central House and 1.27% for Spring Gardens.

The Central House lease is a 10-year agreement with a break clause after five years. The lease liability is based on the five-year lease period from August 2019 to August 2024. The College is obliged by government property controls to consider exercising the break at year five and move to premises within the Exchequer Estate. The College would also need to formally seek approval from the Ministry of Justice to remain in Central House after 2024. In recent years, the College has terminated other property leases at Riverside House and Priestley House, as these properties were no longer required. For these reasons, it is considered reasonably certain that the College may terminate the lease at that date.

The Spring Gardens license to occupy a proportion of the office space owned by the National Crime Agency is based on a lease period of five years and three

months from September 2020 to November 2025. The agreement includes annual rent reviews each September, based on the July retail price index figure. The lease agreement can be terminated by either party by giving six months' notice.

The lease agreement for Central House includes obligations to pay variable service charges, electricity and insurance costs. During the 2022/23 financial year, these costs amounted to £97,820.

The license to occupy Spring Gardens includes obligations to pay variable service charges and rates. During the 2022/23 financial year, these costs amounted to approximately £109,000.

Income from lease agreements where College of Policing is the lessor.

Income from lease agreements where College of Policing is the lessor

	31 March 2023	31 March 2022
	£000	£000
Lessee:		
West Midlands PCC (CBRN)*	263	241
Hampshire PCC (NaVCIS)**	65	64
Warwickshire PCC***	19	18
West Midlands Ambulance Service University NHS Foundation Trust (NARU)****	28	28
Total	375	351

** The College of Policing has a lease agreement in place with the West Midlands PCC for office accommodation in the Tamworth and Hopkins buildings on the Ryton site for the CBRN Centre. The original agreement ran from 1 April 2019 to 31 March 2022 and has now been extended for a further three years. The tenant took up additional accommodation for part of the year.

** The College of Policing has a lease agreement in place with the Hampshire PCC for office accommodation in the Hopkins Building on the Ryton site for the National Vehicle Crime Intelligence Service (NaVCIS). The agreement runs from 1 April 2020 to 31 March 2024. The agreement can be terminated at six months' notice. Discussions have commenced regarding a lease extension.

*** The College of Policing has a lease agreement in place with the Warwickshire PCC for office accommodation in Trent House on the Ryton site. The agreement runs for three years from 31 March 2023 and can be terminated at six months' notice. This replaces an earlier agreement, which expired on 31 March 2023.

**** The College of Policing also has an agreement with the National Ambulance Resilience Unit (NARU) of the West Midlands Ambulance Service University

NHS Foundation Trust for office accommodation in the Linen Block on the Ryton site. The agreement expires in September 2024 and discussions are in place regarding a three-year extension.

14. Contingent assets and liabilities disclosed under IAS 37

At 31 March 2023, the College had a contingent liability of £763,000 (£484,000 at 31 March 2022) within the meaning of IAS 37, which relates to the anticipated legal fees and maximum compensation for legal cases where these costs have not been included in the compensation provision. The contingent liability relates to the nine cases included in the provision for compensation.

There were no contingent assets at 31 March 2023.

15. Related party transactions

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

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

The Home Office provides internal audit services to the College free of charge as a benefit in kind.

The College also recognises PCCs and other organisations as related parties if their commissioner or board member(s) sits on the College board of directors. These relationships are listed in the 'Declarations of interest' in section 3 of this document.

Below are listed all significant transactions entered with related parties.

	12 months ended 31 March 2023			
	Transactions		Outstanding balance	
	£000		£000	
	Income	Expenditure	Income	Expenditure
Name of related party				
Secretary of state for the Home Department				
Home Office (grant-in-aid)	48,000	0	0	-6,000
National Crime Agency	709	-508	20	0
Serious Fraud Office	160	0	16	0
Home Office	9,062	-11,146	8,692	-4,516
Mayor's Office for Policing and Crime	2,544	-1,130	1,198	-312
Sussex PCC	450	-422	25	-91
Cheshire PCC	222	-50	13	0
Greater Manchester PCC	1,164	-398	182	-25
Northamptonshire PCC	208	-68	12	-17
Gwent PCC	157	-236	30	0
Devon and Cornwall PCC	329	-117	96	-26
Police Digital Service	8	-255	0	0
Police Superintendents' Association	1	0	0	0
Lincolnshire PCC	187	-8	32	0
Bedfordshire PCC	394	-6	38	-8
Kent PCC	571	-51	56	-2

16. Financial instruments

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

	Amortised cost		Total book value	Fair value
	£000	£000	£000	£000
31 March 2023				
Financial assets				
Cash	7,365	–	7,365	7,365
Trade and other receivables	13,489	–	13,489	13,489
Financial liabilities				
Trade and other payables (excluding taxes and deferred income)	–	(21,406)	(21,406)	(21,406)
Net assets	20,854	(21,406)	(552)	(552)
31 March 2022				
Financial assets				
Cash	6,163	–	6,163	6,163
Trade and other receivables (excluding prepaid expenses)	4,504	–	4,504	4,504
Financial liabilities				
Trade and other payables (excluding taxes and deferred income)	–	(14,215)	(14,215)	(14,215)
Net assets	10,667	(14,215)	(3,548)	(3,548)

Ageing of trade receivables

	Gross	Impairment	Gross	Impairment
	31 March 2023		31 March 2022	
	£000	£000	£000	£000
Not past due	1,867		1,694	–
Past due, 0 to 30 days	358		290	–
Past due, 31 to 120 days	543		252	–
More than 120 days	257	–	143	–
Total	3,025	–	2,379	–

a) Liquidity risk

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

b) Market risk

Interest rate risk

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

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

Currency risk

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

c) Credit risk

The College is subject to some credit risk. The carrying amount of receivables represents the College's maximum exposure

to credit risk. Receivables are impaired where there is sufficient knowledge to indicate that recovery is improbable – for example, when an entity has entered administration. Receivables are written off when all means of recovery have been exhausted and the debt cannot be recovered.

17. Statement of losses and special payments

During the financial year to 31 March 2023, there were no losses or special payments

18. Compliance with cost allocation and charging requirements

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

The College's new pricing strategy took effect in April 2021 to ensure that the College is

compliant with the requirements as set out in HM Treasury's Managing Public Money framework. The framework requires full cost recovery to be achieved, with scope for agreed subsidy where there is clear alignment with the organisation's strategic alignment and public interest.

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

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

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

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

The College has received HM Treasury approval for its subsidy of training products in the financial year 2022/23.

2022/23	Units (delegates)	Income received	Modelled full cost	Surplus (or deficit)	Percentage actual	Percentage target
		£000	£000	£000		
Activity						
Technical skills training	3,260	5,545	8,553	(3,008)	65	100
Behavioural skills training	683	2,144	2,635	(491)	81	100
ICT learning	1,428	469	712	(243)	66	100
Online recruit assessments	68,669	6,266	7,378	1,111	85	100
Accommodation and rents*		5,110	N/A	N/A	N/A	N/A
Licensing**		543	N/A	N/A	N/A	N/A
Miscellaneous		4,213	N/A	N/A	N/A	N/A
Total		24,290				

2021/22	Units (delegates)	Income received	Modelled full cost	Surplus (or deficit)	Percentage actual	Percentage target
		£000	£000	£000		
Activity						
Technical skills training	3,050	5,064	8,740	(3,676)	58%	100%
Behavioural skills training	890	1,507	1,980	(473)	76%	100%
ICT learning	1,095	370	597	(227)	62%	100%
Online recruit assessments	34,410	3,391	2,962	429	114%	100%
Accommodation and rents*	N/A	3841	N/A	N/A	N/A	N/A
Licensing**	N/A	705	N/A	N/A	N/A	N/A
Miscellaneous	N/A	2,699	N/A	N/A	N/A	N/A
Total		17,577				

19. Accounting estimates and judgements

The financial statements and notes contain some estimated figures that are based on assumptions made by the College about the future or are otherwise uncertain. Estimates take into account historical experience, current trends and other relevant factors. However, because all accounting balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

There are a number of areas in the accounts that are subject to estimates and judgements about the future that have a material effect. The most significant is the valuation of land and buildings, which is externally assessed regularly by suitably qualified professional organisations. In years where a professsional valuation has not occurred, appropriate indices are used to estimate changes in the value of land and buildings. Indices are also used annually to estimate changes in value of other property, plant and equipment, and intangible assets. Other areas – such as accruals and prepayments of income and expenditure – are subject to estimates and judgements made internally by the College's professionally qualified accountants. Key accounting judgements include debt impairment, which in the year ended 31 March 2023, was judged to be nil.

20. Ultimate controlling party

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

21. Events after the reporting period

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

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

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About the College

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

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

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

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