



Trustees Report and Financial Statements

For the year ended 31 December 2020

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

OUR VISION

#HelpAndHeal

To deliver world class preventative and rehabilitative care
for people in the police service.

Every year we successfully treat over **3,000** police officers. Our team of highly skilled Physiotherapy and Rehabilitation Therapists, Mental Health Practitioners and Registered Nurses, make it their mission to enable serving officers to get back to full duties.

We're here to provide the highest standard of individually planned, intensive, rehabilitation services for sick and injured police officers. It's easy to donate, and for a minimum donation of £7.37 a month officers are given access to a plethora of world class support.

We help police officers who hold the following positions: serving Police Officer (warranted officer), Special Constable, PCSO, DDO, BTP, MOD, CNC, NCA, GDP, Ports Officer, Channel Islands.

www.flinthouse.co.uk

CHARITY NUMBER: 1146913
Registered number: 07990432



Trustees Report and Financial Statements

For the year ended 31 December 2020

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www.flinthouse.co.uk

CHARITY NUMBER: 1146913

Registered number: 07990432

OUR VALUES



Putting people at the heart of what we do.
Providing care, support and compassion.
**Acting with integrity and treating people
with respect.**

**Striving for excellence and continuous
improvement.**
#HelpAndHeal

www.flinthouse.co.uk
reception@policerehab.co.uk

CHARITY NUMBER: 1146913

CHAIR'S FOREWORD



"Flint House is a lifeline for police officers who serve across England and Wales. It is a place where those in need can receive world class physiotherapy and mental health treatment."

Our main aim? To absolutely ensure the therapy we provide is timely, effective and allows each individual police officer to return to work fitter and healthier.



"I've been Chair for the last 18 months, and I have to say it really is an enormous privilege to be in a position where I am able to help nurture a sustainable police charity. One that, going into 2021, will maximise funding and thrive with additional enhancements to the clinical programme. All with the physical and mental requirements of modern policing in mind.

I'm also excited to announce changes to the way we offer our rehabilitation treatment. We will continue meeting people's individual needs, but in a more flexible and bespoke fashion. We want to get away from the idea that 'one size fits all' and offer highly specialised individual care.

Flint House is a world beating facility, providing support for all police officers. All we ask is, if you're a police officer, then do think about donating. Not just for you, but for your colleagues too. Without your contributions, we could no longer continue to do what we do." [#HelpAndHeal](#)

**Flint House Charity Trustee Chairman
Ian Wylie**

AN UPDATE FROM OUR CENTRE AND CLINICAL DIRECTOR



"One of our main focuses is to put ourselves more on the map. At Flint House we pride ourselves on excellent clinical care. Like all organisations in 2020, we felt the affect of Covid-19 and rose to the challenge" says Sophia Majaya.

"We adapted our services to provide virtual appointments and outreach service - a total of **2853** remote treatment sessions were performed. We also developed a YouTube channel and recorded **266** exercise videos. I'm pleased to say our flexibility was very well received!

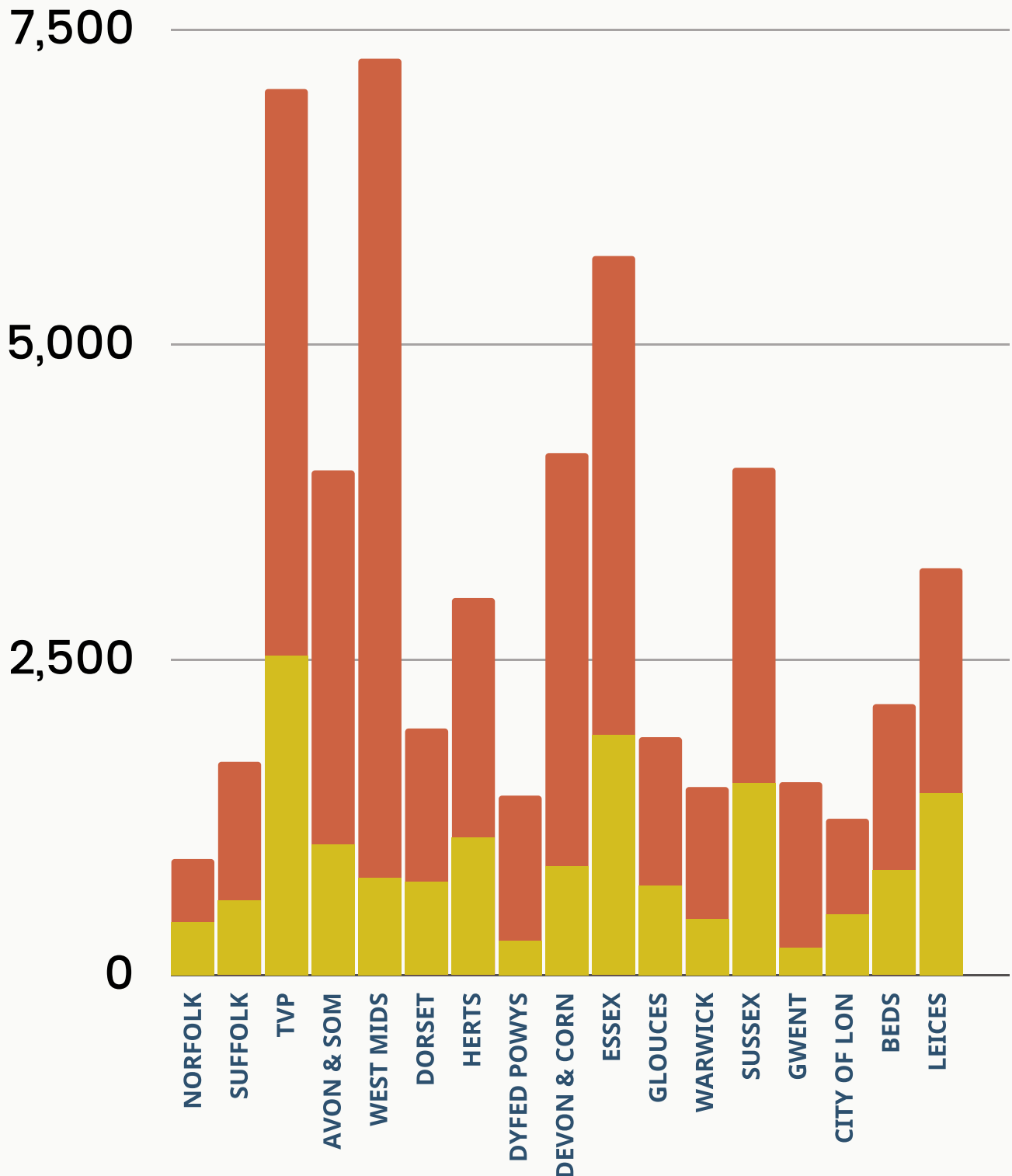


Moving forward we plan to continue in this way by providing a more flexible, accessible and bespoke service. The pandemic has certainly allowed us the opportunity to analyse our offering and embark on a strategic review of the charity. We have now formalised our plans and delivery is underway. Previously we've been known as "the police's best kept secret" - we no longer want this to be the case, instead our world class services will be known across the forces."

Flint House Centre and Clinical Director
Sophia Majaya

NUMBER OF POLICE OFFICERS IN FORCE IN 2020

A SNAPSHOT OF POLICE OFFICERS SIGNED UP TO FLINT HOUSE IN 2020



PHYSIOTHERAPY DEPARTMENT IN 2020



Despite a global pandemic:

Flint House carried out **3617** individual physiotherapy hands on treatment sessions to residential patients and we ran **625** rehabilitation classes to residential patients and **5246** patients attended those classes.

We renovated and opened **a new swimming and hydrotherapy pool** in October where 41 group hydrotherapy sessions were run.

265 residential patients attended 'back school'. **128** residential patients attended our 'pain talk' and **371** residential patients had an individual 1:1 gym rehab session.

525 new patients commenced virtual or combination of virtual and face-to-face rehabilitation, we performed **2853** remote treatment session. We also started an outpatient service in November where **246** treatment sessions and **58** hydro sessions were carried out.

We discharged **129** patients treated with just virtual rehab and discharged **107** patients treated with a combination of virtual and face-to-face.

Our team ran **18** live rehabilitation classes at the start of lockdown via YouTube, and then developed a YouTube channel and recorded **266** exercise videos.



**Flint House Rehabilitation Manager
Ian Barron**

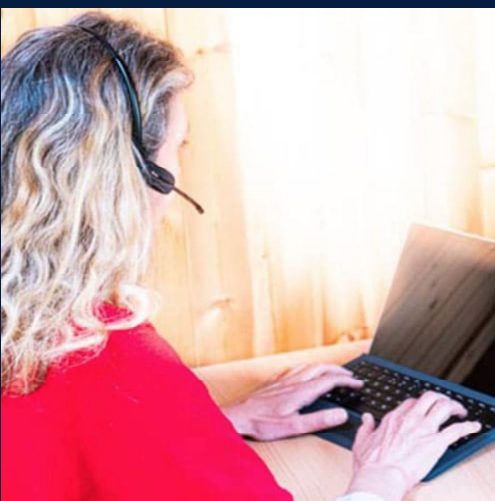
MENTAL HEALTH DEPARTMENT IN 2020



Throughout 2020, the Mental Health team were on site and available to respond to police officers' enquiries. The department developed and offered a flexible '**Outreach Service**' for police officers requesting support.

The Mental Health team also supported physio patients, who were on site, with a wellbeing programme offering **408** sessions between Sept - Dec 2020. This included:

- **An introduction to Five Areas of Wellbeing**
- **Daily Mindfulness**
- **Sleep Class**
- **Work Stress Inventory Workshop**
- **Desert Island Life**
- **1:1 sessions on request**



"Just being able to talk out loud, and to clear my thoughts was very helpful."

Flint House Clinical Lead, Mental Health Team
Tracey Tozer

OUR AIM FOR 2021-22



**5% INCREASE
IN DONATIONS**

Increase Accessibility
Online Application Process
Increase Awareness

#HelpAndHeal

Refurbish Accommodation Areas
Public and Police Support
via Fundraising

www.flinthouse.co.uk
reception@policerehab.co.uk

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Her Majesty the Queen, Patron
Cressida Dick, President

Trustees

Mr I Wylie (chair and co-opted trustee) appointed 18 May 2021 formerly the Police Superintendents' Association of England & Wales (resigned 18 May 2021). Resigned as trustee and chair on 15 July 2021.

Mr C Field, co-opted (appointed 15 December 2015)

Dr R Hamilton, co-opted (appointed 15 December 2015)

Mr Z Mader (appointed 10 March 2019)

Ms S de Reya (appointed 14 July 2020)

Mr J Carter-Lang (appointed 20 October 2020). Acting chair on 15 July 2021.

Mr C Edwards (appointed 20 October 2020)

Mr T Gaymor (appointed 20 October 2020)

Mr I Roe (appointed 20 October 2020)

Ms J Abbott, co-opted (resigned 1 June 2020)

Mr T Meyer (appointed 16 September 2019) (resigned 21 January 2020)

Mr S Bozward, Executive Committee of the Police Federation of England & Wales
(resigned 14 July 2020)

Mr O Cochran, Metropolitan Police Executive Committee of the Police Federation of England & Wales (resigned 23 January 2020)

Mr D Flint, co-opted (resigned 22 September 2020)

Mr K Marsh MBE, Metropolitan Police Executive Committee of the Police Federation of England & Wales (resigned 21 January 2020)

Mr G Gilbert, Executive Committee of the Police Federation of England & Wales
(resigned 22 January 2020)

Mr J Brown co-opted (appointment 14 January 2020, resigned 16 September 2020)

Company registered number

07990432

Charity registered number

1146913

Registered office

Flint House
Reading Road
Goring on Thames
Oxfordshire
RG8 0LL

Honorary Chaplin

The Rev D Axcell

Independent auditor

James Cowper Kreston
Chartered Accountants and Statutory Auditor
2 Communications Road
Greenham Business Park
Greenham
Newbury
Berkshire
RG19 6AB

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Bankers

Barclays Bank Plc
1 The Triangle
Tilehurst
Reading
Berkshire
RG30 4RW

Solicitors

Farrer & Co LLP
66 Lincoln's Inn Fields
London
WC2A 3LH

Investment Manager

Brewin Dolphin
8 Waterloo Place
St James'
London
SW1Y 4BE

Executive Team

Sophia Majaya - Centre and Clinical Director
Peter Finn – IT Manager
Jose Gomez – General Manager
Aspen Weatherburn – Marketing Manager
To Be Appointed – Finance Manager

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees present their annual report together with the audited financial statements of the The Police Rehabilitation Centre (PRC) for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, governance and management

Governing document

The charitable company is controlled by its governing document: the Articles of Association adopted on 14 March 2012 (amended December 2015, July 2017, June 2019, 8 December 2020), and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

Appointment of Trustees

In accordance with the Articles of Association, the Board of trustees when complete should consist of not more than twelve individuals, all of whom must be Members. There should be not less than five trustees of whom not less than two should be co-opted trustees.

Seven nominated trustees

Such appointments being nominated as:-

- One nominated by the National Police Chiefs' Council
- One nominated by the Police Superintendents' Association of England & Wales
- One nominated by the interim National Board of the Police Federation of England & Wales
- Two nominated by the Metropolitan Police Executive Committee of the Police Federation of England & Wales
- Two nominated by Executive Committee of the Police Federation of England & Wales from other police forces whose officers donate to the PRC

Five co-opted trustees

- appointed by a resolution of the trustees

Trustee Induction and Training

New trustees are required to spend time at the Centre on induction and meeting key employees. They are also encouraged to attend recognised Charity Governance courses.

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Organisation

The trustees manage the charitable company, with the full Board of the trustees meeting quarterly. The Board of the trustees is mainly concerned with policy matters and agrees broad strategies and areas of activity for the charitable company. The trustees also are continually mindful of their fiduciary duties and the financial strength of the charity is reviewed every meeting.

Other committees and working groups are formed on a temporary basis as and when necessary.

Responsibility for day to day management of the charitable company lies with the Centre and Clinical Director, Sophia Majaya, who has powers and responsibilities approved by the trustees.

None of the trustees receive remuneration from the charitable company.

Remuneration of key management

The salaries of key management are determined using current market rates and approved by the Board of trustees.

Vision: To deliver world class preventative and rehabilitative care for people in the police service. Supporting people to lead healthy lives, build resilient careers and enjoy retirement.

Strapline: *'Helping people in the police service to be healthier, fitter, more resilient and recover from mental and physical injury'.*

Objectives:

- To deliver excellent clinical service provision, care and treatment in order to make a difference to people's lives.
- To produce high quality packages of care for mental and physical rehabilitation and wellbeing and to facilitate both therapeutic and preventative inpatient, day case and outreach programmes of care.
- To deliver inclusive services to patients using remote technology enabling the centre to reach the greatest number of people as possible and provide a flexible therapeutic service for everyone.
- To provide a service that responds to the unique challenges experienced by people in a modern police service by demonstrating care, compassion and an understanding of the difficult role that they fulfil in contemporary society.
- To ensure the therapy provided to patients is timely, effective and treats the whole person.
- To deliver top quality accommodation that provides value for money, aids personal care and support with an atmosphere of relaxation and wellbeing, designed to meet the needs of the changing police workforce.
- To nurture a sustainable police charity that maximises funding and appropriate commercial opportunities which maintains and enhances the Flint House clinical programme.
- To create a positive and inclusive work environment in which our staff and teams thrive in order to enable them to deliver the best possible service.
- To build relationships and develop opportunities to increase collaboration and partnerships with other charities, organisations and initiatives to meet the Flint House vision.

Values and Principles

- Putting **people at the heart** of what we do
- Providing **care, support and compassion**
- Acting with **integrity** and treating people with respect
- Striving for **excellence** and continuous improvement

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Future plans and achievements

The trustees met in October 2020 to start the process of developing a new transformational five year business plan. The first stage was to review the efficiency and effectiveness of the charity's operations alongside forming a new strategy to deliver world class services. This multi-faceted plan, including a major refurbishment programme to Flint House and development of cutting edge technology was presented to the trustees in June 2021 with all major proposals being approved.

Sophia Majaya discusses the progress on patient care in our front section.

Financial review

This year the Charity reported a net surplus of £67,590 (2019: £191,732) before recognition of investment gains/losses.

The Charity's total income decreased by £835,600 to £5,455,037 (2019: £6,290,637). The Forces' donations decreased by £326,800 to £5,006,600 (2019: £5,333,400) compared to the previous year. Officers' donation set in September 2016 remains as a minimum at £7.37 per month.

Resources expended have reduced by £711,458 to £5,387,447.

The new strategic direction adopted by the trustees supports our vision of world class services, builds on our reputation, increases our income from several sources and includes an extensive refurbishment programme for Flint House.

Risk Management

The Executive team maintain a detailed risk register which assesses the severity and likelihood of all key risks. This is presented to the Board on a quarterly basis, highlighting those risks which need urgent mitigating actions.

Investment Management

The trustees have discretion as to the manner in which funds are invested. Professional advice in this regard is provided by the Charity's appointed Investment Managers.

Following a tendering process, Brewin Dolphin was appointed as the charity's new investment managers and they took over the portfolio in Feb 2020. To protect the charity funds from the turmoil caused by the Covid pandemic a significant amount of investment funds were drawn down in March 2020 and held as cash. The markets recovered well in the autumn, reducing our investment losses to £76,981 (2019 investment gain of £682,300).

Reserves policy

The trustees, being cognisant of the requirements of the Charity Commission for a reserves policy to be adopted, have determined a minimum level of reserves should be held in freely available funds (i.e. those not tied up in tangible assets or designated funds). This amount is required in order to provide income from the investments and to be available to provide working capital if required to ensure the uninterrupted running of the charitable company at current levels of occupancy, should income levels fall or unexpected maintenance costs arise.

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report including the Strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, James Cowper Kreston, has indicated its willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on their behalf by:



Jon Carter-Lang 17 Aug 2021 12:11:23 BST (UTC +1)

.....
Mr J Carter-Lang
Acting Chair

Date: 17 August 2021

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE POLICE REHABILITATION CENTRE

Opinion

We have audited the financial statements of The Police Rehabilitation Centre (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE POLICE REHABILITATION CENTRE
(CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 an Auditor's report that includes our 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.

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

THE POLICE REHABILITATION CENTRE
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE POLICE REHABILITATION CENTRE
(CONTINUED)

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our 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 our Auditor's report.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Farwell MA FCA DChA (Senior statutory auditor)

for and on behalf of

James Cowper Kreston

Chartered Accountants and Statutory Auditor

2 Communications Road
Greenham Business Park
Greenham
Newbury
Berkshire
RG19 6AB

Date:

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:					
Donations and legacies	3	5,006,600	-	5,006,600	5,333,400
Charitable activities	4	10,400	-	10,400	52,520
Other trading activities	5	296,154	-	296,154	395,339
Investments	6	141,883	-	141,883	509,378
TOTAL INCOME		5,455,037	-	5,455,037	6,290,637
EXPENDITURE ON:					
Raising funds	7	186,663	-	186,663	238,312
Charitable activities		5,176,853	23,931	5,200,784	5,860,593
TOTAL EXPENDITURE		5,363,516	23,931	5,387,447	6,098,905
NET INCOME/(EXPENDITURE) BEFORE NET (LOSSES)/GAINS ON INVESTMENTS					
		91,521	(23,931)	67,590	191,732
Net (losses)/gains on investments		(76,981)	-	(76,981)	682,300
NET INCOME/(EXPENDITURE)		14,540	(23,931)	(9,391)	874,032
NET MOVEMENT IN FUNDS		14,540	(23,931)	(9,391)	874,032
RECONCILIATION OF FUNDS:					
Total funds brought forward		29,820,739	1,716,380	31,537,119	30,663,087
Net movement in funds		14,540	(23,931)	(9,391)	874,032
TOTAL FUNDS CARRIED FORWARD		29,835,279	1,692,449	31,527,728	31,537,119

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 20 to 37 form part of these financial statements.

THE POLICE REHABILITATION CENTRE

(A company limited by guarantee)

REGISTERED NUMBER: 07990432

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	13	19,979,965	18,955,723
Investments	14	6,061,394	11,164,711
		<u>26,041,359</u>	<u>30,120,434</u>
CURRENT ASSETS			
Stocks		4,210	12,460
Debtors	15	1,352,823	1,353,590
Cash at bank and in hand		4,485,956	332,980
		<u>5,842,989</u>	<u>1,699,030</u>
Creditors: amounts falling due within one year	16	(356,620)	(282,345)
NET CURRENT ASSETS		<u>5,486,369</u>	<u>1,416,685</u>
TOTAL NET ASSETS		<u><u>31,527,728</u></u>	<u><u>31,537,119</u></u>
CHARITY FUNDS			
Restricted funds	17	1,692,449	1,716,380
Unrestricted funds	17	29,835,279	29,820,739
TOTAL FUNDS		<u><u>31,527,728</u></u>	<u><u>31,537,119</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jon Carter-Lang 17 Aug 2021 12:11:23 BST (UTC +1)

Mr J Carter-Lang

Acting Chair

Date: 17 August 2021

The notes on pages 20 to 37 form part of these financial statements.

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	20	736,826	374,004
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends and interests from investments		7,877	1,730
Purchase of tangible fixed assets		(1,698,035)	(1,012,125)
Drawdown of investment funds		5,106,308	200,000
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		3,416,150	(810,395)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		4,152,976	(436,391)
Cash and cash equivalents at the beginning of the year		332,980	769,371
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	21	4,485,956	332,980

The notes on pages 20 to 37 form part of these financial statements

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Police Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Trustees have considered the impact of the global Covid-19 pandemic on the ability of the charitable company to continue operating for the foreseeable future. This review has included considering the impact of the pandemic to the date of signing the financial statements and based on this review the trustees believe that the financial statements have been prepared appropriately on the going concern basis.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the company.

Designated funds are unrestricted funds earmarked by the Trustees for a particular project; however designation does not legally restrict the expenditure to the particular project and is therefore shown within unrestricted funds in the Statement of Financial Activities.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES (CONTINUED)

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

- Voluntary income is received by way of forces contributions, third party contributions, donations and gifts and is included in full in the Statement of Financial Activities when the charitable company is entitled to the income.
- Legacies are recognised when confirmation of unconditional entitlement to the bequest is received.
- Investment income is recognised on a receivable basis.
- Tax recovered from voluntary income received under Gift Aid is recognised in the Statement of Financial Activities when the income is receivable and is allocated to the income category to which the income relates.
- Donations are assumed to be unrestricted in their application unless otherwise prescribed.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprises costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charitable company's shop and bar and certain legal fees.
- Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with the meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to the strategic management of the charitable company.
- Overhead and support costs have been allocated as a direct cost or apportioned on an appropriate basis (refer to note 9) between the charitable activities, costs of raising funds and governance costs. Once allocation and/or apportionment of overhead and support costs has been made between charitable activities, costs of raising funds and governance costs the cost attributable to charitable activities is apportioned across those activities in proportion to total spend.

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES (CONTINUED)

1.6 Tangible fixed assets and depreciation

All assets costing more than £5,000 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Where applicable assets in the course of construction are included at costs incurred to date. Depreciation on these assets is not charged until they are brought into use.

Freehold buildings	- 2% Straight line
Freehold land	- Not depreciated
Plant and equipment	- 7% and 20% Straight line
Motor vehicles	- 20% Straight line
Furniture and fittings	- 10% Straight line

1.7 Investments

Investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Quoted stocks and shares are included at the balance sheet date at mid-market price.

1.8 Stocks

Stocks relate to goods held for catering and for resale in the bar and shop. They are valued at the lower of cost and net realisable value.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE POLICE REHABILITATION CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (CONTINUED)

1.13 Taxation

The Police Rehabilitation Centre is a registered charitable company and is not liable to taxation on the surplus arising from its charitable activities.

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year were £nil (2019: £29,216) was owed to the scheme at the end of the financial year.

The current scheme was introduced in 2011 and all staff in the prior pension scheme has their pension assets moved to the current scheme. The pension is a "salary sacrifice scheme" with the charitable company contributing 10% of basic salary for the first 10 years rising to 11% thereafter.

The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions are charged against unrestricted funds as they are incurred.

2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Forces contributions	4,955,874	4,955,874	5,109,411
Donations and gifts	50,726	50,726	49,914
Legacies	-	-	174,075
Total 2020	<u>5,006,600</u>	<u>5,006,600</u>	<u>5,333,400</u>
Total 2019	<u>5,333,400</u>	<u>5,333,400</u>	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Retiree payments	<u>10,400</u>	<u>10,400</u>	<u>52,520</u>
Total 2019	<u>52,520</u>	<u>52,520</u>	

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Third party contributions	165,391	165,391	177,033
Guest meals and other similar income	876	876	4,124
Bar sales	24,833	24,833	108,780
Lottery	105,054	105,054	105,402
Total 2020	<u>296,154</u>	<u>296,154</u>	<u>395,339</u>
Total 2019	<u>395,339</u>	<u>395,339</u>	

6. INVESTMENT INCOME

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from listed investments	134,006	134,006	507,648
Bank interest receivable	7,877	7,877	1,730
Total 2020	<u>141,883</u>	<u>141,883</u>	<u>509,378</u>
Total 2019	<u>509,378</u>	<u>509,378</u>	

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. RAISING FUNDS

	2020 £	2019 £
Advertising & Marketing	13,029	17,349
Bar Expenses & Wages	46,953	83,586
Lottery Expenditure & Prizes	29,922	32,831
Investment Management Fee	53,984	69,193
Support Costs	42,775	35,353
	<u>186,663</u>	<u>238,312</u>

In 2019 all of the raising funds costs were to unrestricted.

8. CHARITABLE ACTIVITIES

	2020 £	2019 £
Catering	677,108	1,057,769
Cleaning & Laundry	323,017	480,849
Premises Expenses	224,693	290,606
Grounds & Garden	84,399	97,015
Insurance	62,244	62,547
Physio Expenses	1,039,654	985,208
Repairs & Maintenance	501,510	604,873
Security	200,777	239,339
Health & Wellbeing	619,267	559,117
Support Costs	812,720	671,705
Loss on disposal of fixed assets	-	134,425
Depreciation	673,793	677,140
	<u>5,219,182</u>	<u>5,860,593</u>

In 2019 all of the total charitable activities costs were to unrestricted.

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. SUPPORT COSTS

	2020 £	2019 £
Administrative Salaries	622,030	482,335
Audit & Other Fees	16,579	16,320
Legal & Professional Fees	68,141	61,679
Minibus & Travelling	42,586	40,980
Administrative Expenses	106,159	105,744
	<u>855,495</u>	<u>707,058</u>
Allocated to Raising Funds	(42,775)	(35,353)
Allocated to Charitable Activities	(812,720)	(671,705)
	<u>-</u>	<u>-</u>

Support costs have been allocated on the basis of staff time.

Governance costs consist of audit fees of £12,400 (2019: £12,000).

10. AUDITOR'S REMUNERATION

	2020 £	2019 £
Fees payable to the company's auditor for the audit of the company's annual accounts (including VAT)	14,880	14,400
Fees payable to the company's auditor in respect of:		
All non-audit services not included above (including VAT)	<u>1,699</u>	<u>1,920</u>

11. STAFF COSTS AND NUMBERS

	2020 £	2019 £
Wages and salaries	2,980,691	2,864,605
Social security costs	249,986	240,930
Pension contributions	282,574	271,577
	<u>3,513,251</u>	<u>3,377,112</u>

During the year ended 31 December 2020 redundancy payments were made to 2 employees totalling £101,471. As the year end £101,471 was included within accruals.

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. STAFF COSTS AND NUMBERS (CONTINUED)

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
Catering	33	35
Nursing and physiotherapy	49	49
Administration	15	15
Housekeeping, maintenance, security, grounds and other	43	49
	<u>140</u>	<u>148</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 No.	2019 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	1
In the band £90,001 - £100,000	1	-

Both employees participated in the pension scheme.

The key management personnel of the charity comprise Trustees, the CEO, Clinical Director and Administration Manager. The total employee benefits of the key management personnel were £221,612 (2019: £210,109).

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no expenses or travel costs were reimbursed or paid directly to Trustees (2019 - £680 to 2 Trustees).

THE POLICE REHABILITATION CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
COST					
At 1 January 2020	25,943,292	523,965	34,283	1,585,033	28,086,573
Additions	1,651,125	13,364	-	33,546	1,698,035
At 31 December 2020	<u>27,594,417</u>	<u>537,329</u>	<u>34,283</u>	<u>1,618,579</u>	<u>29,784,608</u>
DEPRECIATION					
At 1 January 2020	8,113,492	369,243	20,571	627,544	9,130,850
Charge for the year	472,096	45,196	6,857	149,644	673,793
At 31 December 2020	<u>8,585,588</u>	<u>414,439</u>	<u>27,428</u>	<u>777,188</u>	<u>9,804,643</u>
NET BOOK VALUE					
At 31 December 2020	<u>19,008,829</u>	<u>122,890</u>	<u>6,855</u>	<u>841,391</u>	<u>19,979,965</u>
At 31 December 2019	<u>17,829,800</u>	<u>154,722</u>	<u>13,712</u>	<u>957,489</u>	<u>18,955,723</u>

Freehold land is not depreciated. The cost of the land included in freehold property is £2,105,843.

All of the fixed assets are held for continuing use in the provision, of the Centre's direct charitable activities.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. FIXED ASSET INVESTMENTS

	Listed investments £	Cash balances £	Total £
COST OR VALUATION			
At 1 January 2020	9,757,057	1,407,654	11,164,711
Additions	5,157,525	(5,157,525)	-
Disposals	(8,976,837)	8,976,837	-
Income	-	134,006	134,006
Management fees	-	(53,984)	(53,984)
Revaluation	(76,981)	-	(76,981)
Drawdown	-	(5,106,358)	(5,106,358)
AT 31 DECEMBER 2020	5,860,764	200,630	6,061,394
NET BOOK VALUE			
AT 31 DECEMBER 2020	5,860,764	200,630	6,061,394
AT 31 DECEMBER 2019	9,757,057	1,407,654	11,164,711

Of the listed investments £3,171,041 are overseas investments.

	2020 £	2019 £
Material investments		
Baillie Gifford American W1 Dis	319,060	-
JP Morgan US Equity Inc K GBP	262,020	-
Vanguard S&P 500 ETF USD	592,403	-
Easyjet Ord GBP0.27285714	-	1,100,426
Carnival Plc Ord USD1.66	-	357,476
International Consolidated Airline Ord EUR0.50	-	1,312,500
Lloyds Banking Group Ord GBP0.1	-	1,062,500
Rolls Royce Holdings Ord GBP0.2	-	393,216
TUI AG Ord Reg Shs NPV	-	698,659
Prudential PLC Ord GBP0.05	-	898,830
Royal Bank of Scotland Group Plc Ord GBP1.00	-	1,167,257
BT Group Plc Ord GBP0.05	-	847,698
	1,173,483	7,838,562

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. DEBTORS

	2020 £	2019 £
DUE WITHIN ONE YEAR		
Trade debtors	-	947
Other debtors	1,212,385	1,269,247
Prepayments and accrued income	137,714	83,396
Tax recoverable	2,724	-
	<u>1,352,823</u>	<u>1,353,590</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	123,247	111,979
Other creditors	63,557	97,033
Accruals and deferred income	169,816	73,333
	<u>356,620</u>	<u>282,345</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted Funds						
Designated Funds						
Hardship Fund	17,090	-	-	-	-	17,090
Fixed asset Fund	17,272,630	-	(649,862)	1,698,035	-	18,320,803
Development Fund	7,486,884	-	-	(1,631,000)	-	5,855,884
	<u>24,776,604</u>	<u>-</u>	<u>(649,862)</u>	<u>67,035</u>	<u>-</u>	<u>24,193,777</u>
General Funds						
Unrestricted funds	<u>5,044,135</u>	<u>5,455,037</u>	<u>(4,713,654)</u>	<u>(67,035)</u>	<u>(76,981)</u>	<u>5,641,502</u>
Total Unrestricted funds	<u>29,820,739</u>	<u>5,455,037</u>	<u>(5,363,516)</u>	<u>-</u>	<u>(76,981)</u>	<u>29,835,279</u>
Restricted Funds						
Home Office grant	1,536,786	-	(9,111)	-	-	1,527,675
Cabinet Office grant	146,307	-	(14,820)	-	-	131,487
Flint House refurbishment	33,187	-	-	-	-	33,187
Other funds	100	-	-	-	-	100
Total Restricted Funds	<u>1,716,380</u>	<u>-</u>	<u>(23,931)</u>	<u>-</u>	<u>-</u>	<u>1,692,449</u>
TOTAL OF FUNDS	<u><u>31,537,119</u></u>	<u><u>5,455,037</u></u>	<u><u>(5,387,447)</u></u>	<u><u>-</u></u>	<u><u>(76,981)</u></u>	<u><u>31,527,728</u></u>

THE POLICE REHABILITATION CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Unrestricted Funds						
Designated Funds						
Hardship Fund	17,090	-	-	-	-	17,090
Fixed asset Fund	17,055,085	-	(794,580)	1,012,125	-	17,272,630
Development Fund	8,111,963	-	(64,683)	(560,396)	-	7,486,884
	<u>25,184,138</u>	<u>-</u>	<u>(859,263)</u>	<u>451,729</u>	<u>-</u>	<u>24,776,604</u>
General Funds						
Unrestricted funds	<u>3,733,665</u>	<u>6,290,637</u>	<u>(5,210,738)</u>	<u>(451,729)</u>	<u>682,300</u>	<u>5,044,135</u>
Total Unrestricted Funds	<u>28,917,803</u>	<u>6,290,637</u>	<u>(6,070,001)</u>	<u>-</u>	<u>682,300</u>	<u>29,820,739</u>
Restricted Funds						
Home Office grant	1,545,897	-	(9,111)	-	-	1,536,786
Cabinet Office grant	166,100	-	(19,793)	-	-	146,307
Flint House refurbishment	33,187	-	-	-	-	33,187
Other funds	100	-	-	-	-	100
Total Restricted Funds	<u>1,745,284</u>	<u>-</u>	<u>(28,904)</u>	<u>-</u>	<u>-</u>	<u>1,716,380</u>
TOTAL OF FUNDS	<u><u>30,663,087</u></u>	<u><u>6,290,637</u></u>	<u><u>(6,098,905)</u></u>	<u><u>-</u></u>	<u><u>682,300</u></u>	<u><u>31,537,119</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Designated funds are represented by the following:

Hardship Fund

The Trustees have designated a proportion of the Charity's unrestricted fund toward a hardship fund enabling those officers, who may not have the means to attend the centre, to attend the centre via a means tested application to the charity. This ensures the charity is in keeping with the Charity Commission's public benefit rules.

Fixed Asset Fund

Represents the unrestricted element of the fixed assets.

Development Fund

Funds allocated for future capital projects.

Restricted funds are represented by the following:

Home Office and Cabinet Office grant

Under the terms of the incoming resources under the Home Office and Cabinet Office grants, the capitalised assets shall be restricted.

Flint House refurbishment

No further action taken during 2020.

Other funds

Within other funds are restricted incoming resources of £100 for the purchase of musical equipment which is carried forward to be used against relevant expenditure in future years.

18. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	24,776,604	-	(649,862)	67,035	-	24,193,777
General funds	5,044,135	5,455,037	(4,713,654)	(67,035)	(76,981)	5,641,502
Restricted funds	1,716,380	-	(23,931)	-	-	1,692,449
	<u>31,537,119</u>	<u>5,455,037</u>	<u>(5,387,447)</u>	<u>-</u>	<u>(76,981)</u>	<u>31,527,728</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. SUMMARY OF FUNDS (CONTINUED)

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Designated funds	25,184,138	-	(859,263)	451,729	-	24,776,604
General funds	3,733,665	6,290,637	(5,210,738)	(451,729)	682,300	5,044,135
Restricted funds	1,745,284	-	(28,904)	-	-	1,716,380
	<u>30,663,087</u>	<u>6,290,637</u>	<u>(6,098,905)</u>	<u>-</u>	<u>682,300</u>	<u>31,537,119</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	18,287,516	1,692,449	19,979,965
Fixed asset investments	6,061,394	-	6,061,394
Current assets	5,842,989	-	5,842,989
Creditors due within one year	(356,620)	-	(356,620)
TOTAL	<u>29,835,279</u>	<u>1,692,449</u>	<u>31,527,728</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	17,272,630	1,683,093	18,955,723
Fixed asset investments	11,164,711	-	11,164,711
Current assets	1,665,743	33,287	1,699,030
Creditors due within one year	(282,345)	-	(282,345)
TOTAL	<u>29,820,739</u>	<u>1,716,380</u>	<u>31,537,119</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(9,391)	874,032
ADJUSTMENTS FOR:		
Depreciation charges	673,793	677,141
(Gains)/losses on investments	76,981	(682,300)
Dividends and interests from investments	(141,833)	(509,378)
Loss on the sale of fixed assets	-	146,343
Decrease in stocks	8,250	863
Decrease/(increase) in debtors	767	(245,586)
Increase in creditors	74,275	43,696
Investment management fees paid by fund	53,984	69,193
NET CASH PROVIDED BY OPERATING ACTIVITIES	736,826	374,004

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in hand	4,485,956	332,980
TOTAL CASH AND CASH EQUIVALENTS	4,485,956	332,980

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	332,980	4,152,976	4,485,956
	332,980	4,152,976	4,485,956

THE POLICE REHABILITATION CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

23. CAPITAL COMMITMENTS

At 31 December 2020 the company had capital commitments as follows:

	2020	2019
	£	£
Contracted for but not provided in these financial statements	-	1,241,318
	<u> </u>	<u> </u>

24. OPERATING LEASE COMMITMENTS

At 31 December 2020 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Within 1 year	-	2,626
	<u> </u>	<u> </u>

THE POLICE REHABILITATION CENTRE



Patron: H.M. The Queen

Registered Charity No. 1146913

Flint House
Reading Road
Goring-on-Thames
Oxfordshire
RG8 0LL.

Tel: 01491 874499

Website: www.flinthouse.co.uk

E-mail: enquiries@flinthouse.co.uk

Dear James Cowper Kreston

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 December 2020. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We have fulfilled our responsibilities as Trustees as set out in the terms of your engagement letter dated 24 August 2018, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
4. The financial statements are free of material misstatements, including omissions.

5. The effects of uncorrected misstatements are immaterial both individually and in total.
6. We have considered the reconciliation between the preliminary figures presented for audit and those shown by the signed financial statements and we confirm that we are in agreement with the adjustments made.

Internal control and fraud

7. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
8. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
9. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

10. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
11. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
12. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

13. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Loans and arrangements

14. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

15. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

16. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

17. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

18. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

19. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action(s) required to enable the charitable company's to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

20. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



Jon Carter-Lang 17 Aug 2021 12:11:23 BST (UTC +1)

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Signed on behalf of the board of Trustees

Date: 17 August 2021