

# TRUSTEES' REPORT AND FINANCIAL STATEMENTS 2023

[flinthouse.co.uk](https://flinthouse.co.uk)

CHARITY NUMBER 1146913 | COMPANY NUMBER 07990432





SINCE 18

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CHARITRED  
PSYCHOTHERAPY

**"FLINT HOUSE WAS MASSIVE FOR ME –  
IF I HADN'T GONE THERE, I KNOW THAT MY  
RECOVERY WOULD HAVE BEEN SO MUCH  
LONGER BECAUSE THEY BUILT MY CONFIDENCE  
SO THAT I KNEW I COULD MOVE MY KNEE  
AGAIN. BY THE TIME I LEFT FLINT HOUSE I WAS  
READY TO GO BACK TO WORK"**

JO FINCHAM, DETECTIVE CONSTABLE

SINCE 1890

# Who we are

**Our vision:** To support people to lead healthy lives, build resilient careers and enjoy retirement, by delivering world class preventative and rehabilitative care to serving and retired members of the Police Service.

**Our purpose:** Helping people in the police service to heal through world class Physical Rehabilitation and Mental Health support.

**Our values:**

- Putting people first
- Always caring, supportive and compassionate
- Acting with integrity
- Treating people with respect
- Striving for excellence
- Continuous improvement

**JON CARTER-LANG**

# Chair's foreword



As I reflect on 2023, my third year as Chairman of the Board of Trustees here at Flint House Police Rehabilitation, I am very proud of the Charity's achievements in the last 12 months, which have been set against a very challenging backdrop of macro-economic pressures and rising demand for our services, and is testament to the hard work and dedication of the Charity's staff.

As is well publicised, many charities have found 2023 financially challenging as the dual impact of cost of living pressures filtered through impacting income generation and inflation led to higher operating costs. We were not immune to those challenges, however, our financial performance has remained resilient throughout the period, primarily due to the combination of the incredible ongoing support we receive from our core donor base of serving and retired officers and the support of the Police Forces that our donors are associated with.

Although our core objectives remain unchanged, as we look back over our 133 year history, it is clear that today more than ever as the Police Service continues to evolve we retain a pivotal role in the provision of rehabilitation, and wellbeing services for the police service. Demand for our services continues to increase.

In order to continue to fulfil this growing demand and maintain our long-term financial stability, we will continue to invest in our team, develop flexible clinical solutions to maximise the volume of patients we can treat and develop alternative income streams to give us the capacity to increase the number of individuals who benefit from the Charity's work.

The Charity remains very strong financially, and our ambitious investment plans are scheduled to be funded from current reserves. The Trustees are confident that the Charity will be able to maintain our pace of change, and is agile to respond to the changing needs of the environment we operate within.

On the Board of Trustees, I was delighted to welcome Charles Parry, Dan Murphy, Karen Barker, Aidan Kelly and Chris Hobbs to the team, who bring a range and wealth of experience to support the ongoing strategic governance of the Charity. We also said goodbye to Paul Fotheringham, Eamonn Carroll, Andy Swift, Mark McIntyre and Rhys Hamilton who retired as Trustees of the Charity and I would like to thank them for stewardship of the Charity over their respective tenures. Rhys's departure brought to an end a 36 year direct association with the Charity where he was first appointed our Medical GP back in 1987 before moving on to become a Trustee in 2015. Thank you all for your service.



SOPHIA MAJAYA

# CEO's statement



As the CEO I am immensely proud of the impact we have made to those who needed our support and the overall help we are providing the police service.

We continue to adapt to an increase in demand. In 2023 we treated over 3,100 patients (and continue to have successful outcomes), all this can only be possible through our ongoing donations and generosity of legacies.

In order to meet the needs of our patients we have invested in our IT along with digital applications and flexible service, providing treatment based on individual clinical need and circumstances.

Our teams are at the heartbeat of our Charity, their dedication, talent and passion for their work has driven our success.

To continue to achieve this we invested in a Head of HR and Head of Operations, and Clinical Director, bringing invaluable expertise to our Executive Team, attracting, retaining and developing our teams to create a place where every individual thrives ensuring our delivery meets the evolving needs of the service.

Looking forward as a Charity laying the foundations in an ever changing financial climate in order to continue to provide a successful, impactful service in the future, we plan to develop our income streams and expand our fundraising initiatives.

With our donors, staff teams, ambassadors, fundraisers, volunteers and Board of Trustees dedication to our Charity and belief in our vision, together we have an excellent clinical provision and essential support to policing.

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



PHYSICAL REHABILITATION  
MENTAL HEALTH SUPPORT  
NURSING

# Clinical report

Throughout 2023 we have continued to deliver patient driven rehabilitation via our physical and Mental Health programmes responding 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.

We have seen a significant increase in demand for our services this year due to growing NHS waiting lists and an inconsistency of services in local areas. We have been able to manage the demand by utilising our triage system and flexible length of treatment stays. This flexibility, based on clinical presentation, means we have still been able to offer treatment to our patients at an optimal time in their rehab.







The physical rehabilitation, mental health and nursing teams work well together to deliver holistic patient care merging classes such as wellbeing walks, relaxation and sleep management as well as having access to the onsite GP for men's health talks, menopause workshops or one to one appointments. Our nursing team also continue to offer support where needed 24 hours a day.

As well as continuing to treat a wide variety of musculoskeletal conditions alongside the previously developed specialist treatment pathways in Women's Health, Vestibular Rehab, Cancer Rehab and Lymphedema, we have also invested in our staff to develop their skills in treating patients with Long Covid. The new Long Covid treatment pathway has been well received demonstrating positive outcomes and patient feedback.

We have also been able to invest in the facilities with a new AlterG antigravity treadmill thanks to a generous legacy left to the charity. The AlterG enables patients to defy the effects of gravity and enhance freedom of movement helping redefine what's possible in rehab.

This year the Mental Health team engaged with the City of London Police to commission an independent qualitative research project to explore and understand the ongoing impact of the residential mental health one week programme at Flint House.

The research demonstrated real evidence that attendees leave more able to lead better lives, with more ability to express their needs and look after themselves and their mental wellbeing – both in work and at home.

**A PATIENT STATED:**

***"They need to understand the impact they have on individuals' lives. The implications of the stay are far reaching – much bigger than 5 days. I wasn't expecting what I got – it goes beyond the course itself. The insight of the practitioner was beyond anything I had ever experienced – I felt really seen."***

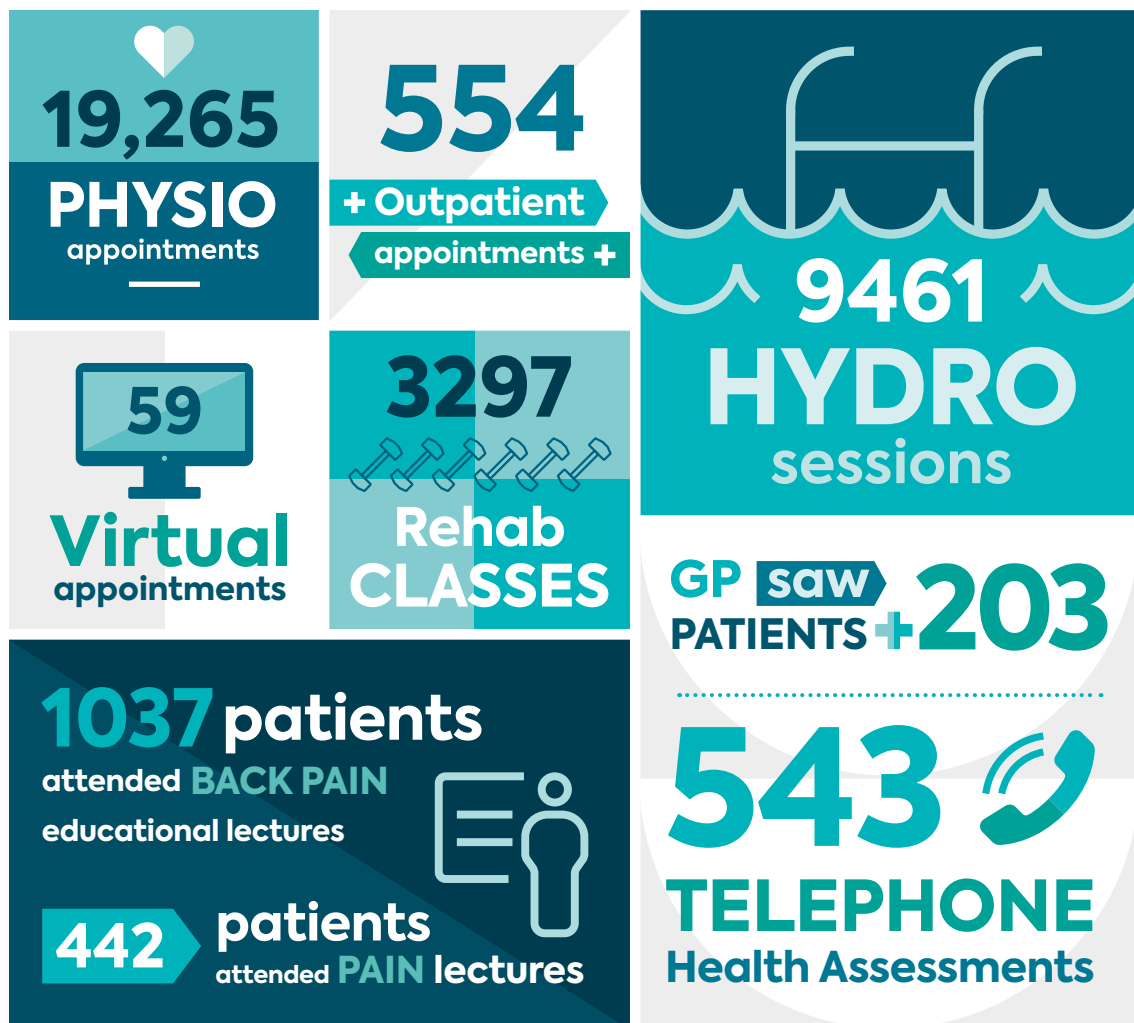
Overall the feelings attendees had about Flint House reflects the quality of what is offered at a holistic level; the food, the environment, the people, the course content, the facilities – all speak to the vision of excellence and the desire we have to keep developing.

Alongside developing our services and delivering world class rehabilitation we have continued to build relationships with other rehabilitation services to share knowledge, ideas and best practice in the world of rehabilitation. This is something we plan to continue to develop in the future as part of a specialised rehabilitation network.



Ian Barron, Clinical Director

In 2023 we supported over 3,100 patients requiring physical rehabilitation and mental health support by delivering:



**FLINT HOUSE POLICE REHABILITATION**  
(A company limited by guarantee)

# Trustee's report and financial statements

For the year ended 31 December 2023

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS. FOR THE YEAR ENDED 31 DECEMBER 2023

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**Patron** – His Majesty King Charles III  
**President** – Vacant

### Trustees

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

**Dr R Hamilton**, co-opted (appointed 15 December 2015, resigned 15 December 2023)

**Mr Z Mader**, National Board of the Police Federation of England & Wales,  
(appointed 10 March 2019)

**Ms S de Reya**, National Police Chiefs Council, (appointed 14 July 2020)

**Mr J Carter-Lang**, Branch Boards of the Police Federation of England & Wales from  
other police forces contributing to the charity, (appointed 20 October 2020) Appointed  
chair on 20 September 2021

**Mr T Gaymor**, co-opted, (appointed 20 October 2020)

**Mr E Carroll**, Police Superintendents' Association (appointed 19 October 2021, resigned  
18 April 2023)

**Mr T Clarke**, Metropolitan Police Branch Board of the Police Federation of England and  
Wales (appointed 19 October 2021)

**Mr A Swift**, Metropolitan Police Branch Board of the Police Federation of England &  
Wales (appointed 19 October 2021, resigned 23 April 2024)

**Mr A Orchard**, co-opted, National Association of Retired Police Officers rep, (appointed  
18 January 2022)

**Mr M McIntyre**, Branch Boards of the Police Federation of England & Wales from other  
police forces contributing to the charity (appointed 26 April 2022, resigned 17 July 2024)

**Mr J C Parry**, co-opted (appointed 17 January 2023)

**Mr P J Fotheringham**, Police Superintendents' Association (appointed 18 April 2023,  
resigned 25 October 2023)

**Mr D Murphy**, Police Superintendents' Association (appointed 23 January 2024)

**Mr K Barker**, co opted (appointed 23 April 2024)

**Mr A Kelly**, Metropolitan Police Branch Board of the Police Federation of England &  
Wales (appointed 23 April 2024)

**Mr C Hobbs**, Branch Boards of the Police Federation of England & Wales from other  
police forces contributing to the charity (appointed 18 July 2024)

**Company registered number**

07990432

**Charity registered number**

1146913

**Registered office**

Flint House  
Reading Road  
Goring on Thames  
Oxfordshire  
RG8 0LL

**Honorary chaplain**

The Rev D Axcell

**Independent auditor**

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

**Bankers**

Barclays Bank Plc  
PO Box 6539  
Leicester  
LE87 2GA

**Solicitors**

Penningtons Manches Cooper LLC  
125 Wood Street  
London  
EC2V 7AW

**Investment manager**

RBC Brewin Dolphin  
12 Smithfield Street  
London  
EC1A 9LA

**Executive team****Ms S Majaya**, Chief Executive Officer**Mr I Lillistone**, Chief Financial Officer  
(appointed 1 February 2023)**Mrs K O'Neill**, Head of HR  
(appointed 30 October 2023)**Ms A Weatherburn**, Head of Marketing and  
PR (resigned 8 July 2024)**Mr R Millward**, Head of Operations  
(appointed 19 February 2024)**Mr P Finn**, Head of IT  
(resigned 25 January 2024)**Mr I Barron**, Clinical Director  
(appointed 22 April 2024)

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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Trustees present their annual report together with the audited financial statements of Flint House Police Rehabilitation (FH) for the year 1 January 2023 to 31 December 2023. 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 (as last amended April 2023), 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
- One nominated by the National Board of the Police Federation of England and Wales
- Two nominated by the Metropolitan Police Branch Board of the Police Federation of England and Wales
- Two nominated by Branch Boards of the Police Federation of England and Wales from other police forces contributing to the Charity

**Five co-opted trustees** – appointed by a resolution of the trustees.





### Trustee induction and training

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

### 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.

To support the trustees on all financial and control matters, the Finance and Audit Committee (FAC) sub-committee of the board meets on a regular basis in between quarterly board sessions, and has a clear role to critique all financial proposals before forwarding to the Board for approval.

During 2023, the Risk Committee was formed as an additional sub-committee of the Board, and meets quarterly under the leadership of Charles Parry. The Committee is responsible for provision of scrutiny, review and assurance of risks arising from the strategic and operational activities of FH. It promotes continuous improvement in the organisation's risk and compliance culture and practice.

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 CEO, 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.

### Purpose:

*'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 Flint House 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



## Future plans and achievements

The Charity remains on track to deliver all of the key components of the transformational 5 Year Strategic plan approved by the trustees in June 2021. Enhancing the efficiency and effectiveness of the Charity's operations alongside delivery of a world class service remains ongoing and the positive outcomes of this change are reflected in our clinical performance, demand for treatment and financial results presented for the 2023 period. Our rebranding has been completed, technology transformation ongoing and our major refurbishment program of the Flint House site remains work in progress. As we head into the second half of the original 5-year strategic plan period these objectives were reconfirmed in January 2024, when the latest 5 Year Financial Plan (2024–2028) was approved by the trustees. An additional area of focus has been added to our Strategic plans which is focused investment in developing our fundraising capability to generate additional income from beyond our traditional donor pool.

Jon Carter Lang and Sophia Majaya reflect on performance in both the Chairman's opening remarks and CEO's summary, and our clinical report discusses the progress on patient care and delivery of a world class rehabilitation service.

## Financial review

As highlighted in the Chairman's summary, set against a backdrop of challenging macro-economic factors, including high inflation and cost of living pressures, 2023 was predicted to be a challenging year financially for the Charity both in income generation and cost management. The Annual budget approved by the Board at the beginning of the 2023 period had forecast a deficit of £511,625 in the 2023 period funded from reserves. The actual outcome as presented in these Accounts is a small deficit of £14,266, which includes a non-cash depreciation charge of £701,098 in the period. This resilient financial performance in 2023 reflects prudent financial management and cost optimisation activity across all areas of the Charity whilst never jeopardising the quality or investment in our clinical offering and number of beneficiaries treated.

During the year ended 31 December 2023, the Charity attracted income from all sources of £5,936,808 (2022: £6,101,118). 2022 Income included the benefit of a significant one-off legacy gift, so excluding legacy income the underlying income generation by the Charity improved year on year between 2022 and 2023.

Total expenditure was £6,232,684 (2022: £5,573,432), which generated an operating deficit of £295,876 (2022: Surplus £527,686) before recognition of investment gains/losses. During the year the Charity made a net gain on investments of £281,610.

Work continues on the planned refurbishment of the Flint House site previously approved as a key aspect of the Strategic review back in 2021, and the reserves currently assigned to that programme remain unchanged at £3.5m.

The net assets of the Charity were £32.2m at the year end, comprising of tangible fixed assets of £18.2m and reserves of £14m.



### 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 Risk Committee and 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.

The FAC has been in active dialogue with our Investment Managers to ensure the trustees understand the balanced risk approach of the investment strategy. We have been cautious in maintaining sufficient liquid funds, where no capital risk is present, to ensure we can fund the implementation of our refurbishment programme in addition to our operational reserve.

### 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 needs 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 amount has been set at 6 months' average operating expenditure. The remaining free reserves provide sufficient capacity to invest in any new opportunities that may arise in the future to further Flint House's charitable objectives, whilst also funding the modest operating deficit forecast for the 2024-2026 period in our latest approved 5 Year Financial Plan.

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## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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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.

*Approved by order of the members of the board of trustees on 10th September 2024 and signed on their behalf by:*



Mr J Carter-Lang, Chair

DATE: 10<sup>th</sup> September 2024

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FLINT HOUSE POLICE REHABILITATION

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### Opinion

We have audited the financial statements of Flint House Police Rehabilitation (the 'charitable company') for the year ended 31 December 2023 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 2023 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 other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### 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:

- 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

### 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 Bath BSc FCA DChA (Senior Statutory Auditor)**  
for and on behalf of:

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



.....  
**Michael Bath**

DATE: 12<sup>th</sup> September 2024

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTE	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	5,196,054	-	5,196,054	5,649,883
Other trading activities	4	311,015	-	311,015	277,443
Investments	5	288,123	-	288,123	173,792
Other income	6	141,616	-	141,616	-
<b>Total income</b>		<b>5,936,808</b>	<b>-</b>	<b>5,936,808</b>	<b>6,101,118</b>
<b>Expenditure on:</b>					
Raising funds		279,661	-	279,661	272,041
Charitable activities:					
Depreciation		701,098	-	701,098	732,493
Other charitable activities		5,251,925	-	5,251,925	4,568,898
<b>Total expenditure</b>		<b>6,232,684</b>	<b>-</b>	<b>6,232,684</b>	<b>5,573,432</b>
<b>Net (expenditure)/income before net gains/(losses) on investments</b>		<b>(295,876)</b>	<b>-</b>	<b>(295,876)</b>	<b>527,686</b>
Net gains/(losses) on investments		281,610	-	281,610	(823,373)
<b>Net expenditure</b>		<b>(14,266)</b>	<b>-</b>	<b>(14,266)</b>	<b>(295,687)</b>
Transfers between funds	17	55,958	(55,958)	-	-
<b>Net movement in funds</b>		<b>41,692</b>	<b>(55,958)</b>	<b>(14,266)</b>	<b>(295,687)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		32,019,940	162,800	32,182,740	32,478,427
Net movement in funds		41,692	(55,958)	(14,266)	(295,687)
<b>Total funds carried forward</b>		<b>32,061,632</b>	<b>106,842</b>	<b>32,168,474</b>	<b>32,182,740</b>

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

The notes on pages 24 to 42 form part of these financial statements.

## BALANCE SHEET AS AT 31 DECEMBER 2023

	NOTE		2023 £		2022 £
<b>Fixed assets</b>					
Tangible assets	13		18,213,855		18,723,527
Investments	14		6,114,436		5,864,415
			<b>24,328,291</b>		<b>24,587,942</b>
<b>Current assets</b>					
Stocks		27,959		15,489	
Debtors	15	1,342,917		1,756,566	
Cash at bank and in hand		6,796,333		6,280,581	
		<b>8,167,209</b>		<b>8,052,636</b>	
Creditors: amounts falling due within one year	16	(327,026)		(457,838)	
<b>Net current assets</b>			<b>7,840,183</b>		<b>7,594,798</b>
<b>Total assets less current liabilities</b>			<b>32,168,474</b>		<b>32,182,740</b>
<b>Total net assets</b>			<b>32,168,474</b>		<b>32,182,740</b>
<b>Charity funds</b>					
Restricted funds	17	106,842		162,800	
Total restricted funds	17		<b>106,842</b>		<b>162,800</b>
Unrestricted funds	17		<b>32,061,632</b>		<b>32,019,940</b>
<b>Total funds</b>			<b>32,168,474</b>		<b>32,182,740</b>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr J Carter-Lang, Chair



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTE	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	20	414,075	680,809
<b>Cash flows from investing activities</b>			
Interest from investments		130,267	17,915
Proceeds from the sale of tangible fixed assets		7,200	5,083
Purchase of tangible fixed assets		(191,425)	(128,539)
Drawdown and dividends from investment funds		155,635	155,819
<b>Net cash provided by investing activities</b>		101,677	50,278
<b>Change in cash and cash equivalents in the year</b>		515,752	731,087
Cash and cash equivalents at the beginning of the year		6,280,581	5,549,494
<b>Cash and cash equivalents at the end of the year</b>	21	6,796,333	6,280,581

The notes on pages 24 to 42 form part of these financial statements.



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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 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.

Flint House Police Rehabilitation 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 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.

### 1.3 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.

### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.



Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

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 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.

### 1.5 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.

<b>Freehold buildings</b> .....	2% Straight line
<b>Freehold land</b> .....	Not depreciated
<b>Plant and equipment</b> .....	7% and 20% Straight line
<b>Motor vehicles</b> .....	20% Straight line
<b>Furniture and fittings</b> .....	10% Straight line

### 1.6 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.

### 1.7 Stocks

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

### 1.8 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.

### 1.9 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.

### 1.10 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.

### 1.11 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.

### 1.12 Taxation

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





### 1.13 Pensions

The company operates a defined contribution pension scheme.

The pension costs charge represents contributions payable by the Charity to the fund. Contributions totalling £nil (2022: £nil) were payable to the fund at the statement of financial position date.

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.

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## 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.

Critical areas of judgment:

### 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 assessment consider issues such as the remaining life of the asset and projected disposal values.

### 3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	5,139,137	-	<b>5,139,137</b>	4,805,193
Legacies	56,917	-	<b>56,917</b>	844,690
<b>Total 2023</b>	<b>5,196,054</b>	<b>-</b>	<b>5,196,054</b>	5,649,883
Total 2022	5,487,083	162,800	5,649,883	

### 4. OTHER TRADING ACTIVITIES

#### Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Third party contributions	79,371	<b>79,371</b>	91,485
Guest meals and other similar income	8,157	<b>8,157</b>	3,948
Bar sales	99,455	<b>99,455</b>	83,130
Lottery	99,154	<b>99,154</b>	98,880
Other fundraising	24,878	<b>24,878</b>	-
<b>Total 2023</b>	<b>311,015</b>	<b>311,015</b>	277,443
Total 2022	277,443	277,443	



## 5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from listed investments	157,856	<b>157,856</b>	155,877
Bank interest receivable	130,267	<b>130,267</b>	17,915
<b>Total 2023</b>	<b>288,123</b>	<b>288,123</b>	173,792
Total 2022	173,792	173,792	

## 6. OTHER INCOME

	2023 £	2022 £
Insurance income	<b>141,616</b>	-
	<b>141,616</b>	-

## 7. RAISING FUNDS

	2023 £	2022 £
Advertising and marketing	58,820	81,392
Bar expenses and wages	86,017	65,934
Lottery expenditure and prizes	35,142	36,405
Investment management fee	33,810	35,438
Support costs	65,872	52,872
	<b>279,661</b>	<b>272,041</b>

## 8. CHARITABLE ACTIVITIES

	2023 £	2022 £
Catering	918,647	829,421
Cleaning and laundry	320,491	281,884
Premises expenses	328,395	314,975
Grounds and garden	136,756	116,860
Insurance	87,311	75,504
Physio expenses	1,077,527	936,715
Repairs and maintenance	440,276	288,271
Security	257,100	260,278
Health and wellbeing	441,049	445,515
Support costs	1,251,573	1,024,558
Gain on disposal of fixed assets	(7,200)	(5,083)
Depreciation	701,098	732,493
	<b>5,953,023</b>	<b>5,301,391</b>



## 9. SUPPORT COSTS

	2023 £	2022 £
Administrative salaries	766,256	669,011
Audit and other fees	19,410	23,576
Legal and professional fees	230,438	175,699
Minibus and traveling	19,600	36,932
Administrative expenses	281,741	172,212
	<b>1,317,445</b>	<b>1,077,430</b>
Allocated to raising funds	<b>(65,872)</b>	<b>(52,872)</b>
Allocated to charitable activities	<b>(1,251,573)</b>	<b>(1,024,558)</b>
	<b>-</b>	<b>-</b>
Support costs have been allocated on the basis of staff time. Governance costs consist of audit fees of £16,175 excluding VAT (2022: £15,000).		

## 10. AUDITOR'S REMUNERATION

	2023 £	2022 £
Fees payable to the company's auditor for the audit of the company's annual accounts excluding VAT	15,000	14,000
Fees payable to the company's auditor in respect of: All non-audit services not included above excluding VAT	1,175	1,000



## 11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	2,845,662	2,690,056
Social security costs	267,879	255,450
Pension contributions	336,920	317,108
	<b>3,450,461</b>	<b>3,262,614</b>

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

	2023 No.	2022 No.
Clinical Staff	41	34
Catering	23	21
Administration	16	6
Housekeeping, maintenance, security, grounds and other	33	55
	<b>113</b>	<b>116</b>

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

	2023 No.	2022 No.
In the band £60,001 – £70,000	5	3
In the band £70,001 – £80,000	–	1
In the band £80,001 – £90,000	1	1

The employees participated in the pension scheme.

The key management personnel of the charity comprise the Trustees, the CEO, CFO, Head of Operations (Formerly General Manager), Head of Marketing & PR, Head of HR, and Head of IT. The total employee benefits of the key management personnel were £531,067 (2022: £503,991).



## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 – £NIL).

During the year ended 31 December 2023, £3,091 expenses or travel costs were reimbursed or paid directly to 3 Trustees (2022 – £3,830 4 trustees).

## 13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Assets under construction £	Total £
<b>Cost or valuation</b>						
At 1 January 2023	27,135,303	1,042,580	34,283	1,545,320	77,026	29,834,512
Additions	16,203	78,730	-	10,858	85,634	191,425
Disposals	-	(71,760)	-	-	-	(71,760)
At 31 December 2023	27,151,506	1,049,550	34,283	1,556,178	162,660	29,954,177
<b>Depreciation</b>						
At 1 January 2023	9,586,776	505,685	34,283	984,241	-	11,110,985
Charge for the year	501,563	82,749	-	116,785	-	701,097
On disposals	-	(71,760)	-	-	-	(71,760)
At 31 December 2023	10,088,339	516,674	34,283	1,101,026	-	11,740,322
<b>Net book value</b>						
At 31 December 2023	17,063,167	532,876	-	455,152	162,660	18,213,855
At 31 December 2022	17,548,527	536,895	-	561,079	77,026	18,723,527

Freehold land is not depreciated. The cost of the land included in freehold property is £2,105,843 (2022: £2,105,843).

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

## 14. FIXED ASSET INVESTMENTS

	Listed investment £	Cash balances £	Total £
<b>Cost or valuation</b>			
At 1 January 2023	5,476,845	387,570	5,864,415
Additions	1,466,582	(1,466,582)	-
Disposals	(1,155,426)	1,155,426	-
Revaluations	281,610	-	281,610
Income	-	157,856	157,856
Management fees	-	(33,810)	(33,810)
Transfer to current account	-	(155,635)	(155,635)
At 31 December 2023	6,069,611	44,825	6,114,436
<b>Net book value</b>			
At 31 December 2023	6,069,611	44,825	6,114,436
At 31 December 2022	5,476,845	387,570	5,864,415

Of the listed investments £3,677,253 (2022: £2,930,196) are overseas investments.

	2023 £	2022 £
<b>Material investments</b>		
Fidelity UCITS ICA US Qual Inc UCITS ETF GBP	370,167	406,132
	370,167	406,132



**15. DEBTORS**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	330	-
Other debtors	1,270,589	1,690,711
Prepayments and accrued income	71,236	65,855
Tax recoverable	762	-
	<b>1,342,917</b>	<b>1,756,566</b>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	68,829	117,050
Other taxation and social security	-	9,242
Other creditors	105,217	207,406
Accruals and deferred income	152,980	124,140
	<b>327,026</b>	<b>457,838</b>

## 17. STATEMENT OF FUNDS

### Statement of funds – current year

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 Dec 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Hardship Fund	17,090	-	-	-	-	17,090
Fixed asset fund	18,723,528	-	(701,098)	191,425	-	18,213,855
Development fund	5,786,161	-	(113,312)	(135,467)	-	5,537,382
	<b>24,526,779</b>	<b>-</b>	<b>(814,410)</b>	<b>55,958</b>	<b>-</b>	<b>23,768,327</b>
<b>General funds</b>						
Unrestricted funds	7,493,161	5,936,808	(5,418,274)	-	281,610	8,293,305
<b>Total Unrestricted funds</b>	<b>32,019,940</b>	<b>5,936,808</b>	<b>(6,232,684)</b>	<b>55,958</b>	<b>281,610</b>	<b>32,061,632</b>
<b>Restricted funds</b>						
Legacy	162,800	-	-	(55,958)	-	106,842
<b>Total of funds</b>	<b>32,182,740</b>	<b>5,936,808</b>	<b>(6,232,684)</b>	<b>-</b>	<b>281,610</b>	<b>32,168,474</b>



**STATEMENT OF FUNDS (CONTINUED)****Statement of funds – prior year**

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 Dec 2022 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Hardship fund	17,090	-	-	-	-	17,090
Fixed asset fund	19,327,480	-	(732,493)	128,541	-	18,723,528
Development fund	5,786,161	-	-	-	-	5,786,161
	25,130,731	-	(732,493)	128,541	-	24,526,779
<b>General funds</b>						
Unrestricted funds	7,347,696	5,938,318	(4,840,939)	(128,541)	(823,373)	7,493,161
<b>Total Unrestricted funds</b>	32,478,427	5,938,318	(5,573,432)	-	(823,373)	32,019,940
<b>Restricted funds</b>						
Legacy	-	162,800	-	-	-	162,800
<b>Total of funds</b>	32,478,427	6,101,118	(5,573,432)	-	(823,373)	32,182,740

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 Flint House, to attend Flint House 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.

**Transfer of funds:**

The transfer from restricted funds during the year of £55,958 relates to the purchase of fixed assets.



## 18. SUMMARY OF FUNDS

### Summary of funds – current year

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 Dec 2023 £
Designated funds	24,526,779	-	(814,410)	55,958	-	23,768,327
General funds	7,493,161	5,936,808	(5,418,274)	-	281,610	8,293,305
Restricted funds	162,800	-	-	(55,958)	-	106,842
	<b>32,182,740</b>	<b>5,936,808</b>	<b>(6,232,684)</b>	<b>-</b>	<b>281,610</b>	<b>32,168,474</b>

### Summary of funds – prior year

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 Dec 2022 £
Designated funds	25,130,731	-	(732,493)	128,541	-	24,526,779
General funds	7,347,696	5,938,318	(4,840,939)	(128,541)	(823,373)	7,493,161
Restricted funds	-	162,800	-	-	-	162,800
	<b>32,478,427</b>	<b>6,101,118</b>	<b>(5,573,432)</b>	<b>-</b>	<b>(823,373)</b>	<b>32,182,740</b>



## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### Analysis of net assets between funds – current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	18,213,855	-	18,213,855
Fixed asset investments	6,114,436	-	6,114,436
Current assets	8,060,367	106,842	8,167,209
Creditors due within one year	(327,026)	-	(327,026)
<b>Total</b>	<b>32,061,632</b>	<b>106,842</b>	<b>32,168,474</b>

### Analysis of net assets between funds – prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	18,723,527	-	18,723,527
Fixed asset investments	5,864,415	-	5,864,415
Current assets	7,889,836	162,800	8,052,636
Creditors due within one year	(457,838)	-	(457,838)
<b>Total</b>	<b>32,019,940</b>	<b>162,800</b>	<b>32,182,740</b>

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)		
	(14,266)	(295,687)
<b>Adjustments for:</b>		
Depreciation charges	701,098	732,493
Gains/(losses) on investments	(281,610)	823,373
Dividends, interests and rents from investments	(288,123)	(173,792)
Profit on the sale of fixed assets	(7,200)	(5,083)
Increase in stocks	(12,470)	(6,833)
Decrease/(increase) in debtors	413,649	(578,274)
Increase/(decrease) in creditors	(130,813)	149,176
Investment manager fees	33,810	35,436
<b>Net cash provided by operating activities</b>	<b>414,075</b>	<b>680,809</b>

## 21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	6,796,333	6,280,581
<b>Total cash and cash equivalents</b>	<b>6,796,333</b>	<b>6,280,581</b>



**22. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	6,280,581	515,752	6,796,333
	6,280,581	515,752	6,796,333

**23. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year other than those disclosed in note 12 (2022 £nil).

## Our mental health support programme

We recognise that police officers hear and see things that others can turn away from and that this continued exposure can increase the risk of a mental health decline.

Our 5-day residential programme is facilitated by experienced mental health practitioners and registered nurses who have a sound understanding of the roles and challenges of the policing family.







**545**  
**PATIENTS**

attended the  
programme



**729**

Telephone  
consultations

for **MENTAL HEALTH**  
..... *support* .....

**487**

**PATIENTS**

JOINED THE

**MENTAL HEALTH**  
**WALK**



Provision of

**BESPOKE**  
**MENTAL**  
**HEALTH**

**SUPPORT**

for retired officers





**Flint House**  
Police Rehabilitation

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01491 874499 | [reception@policerehab.co.uk](mailto:reception@policerehab.co.uk) | [flinthouse.co.uk](http://flinthouse.co.uk)

CHARITY NUMBER 1146913 | COMPANY NUMBER 07990432



**#Help  
AND Heal**  
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