



# **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**FOR  
THE POLICE TREATMENT CENTRES**

**Charity Number: 1147449**

**Scottish Charity Number: SC043396**

**Company Number: 07822534**

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## Welcome from our Chair, Liam Kelly

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The Police Treatment Centres is a much-needed lifeline Charity for Serving and Retired Police Officers and Staff from across the United Kingdom. In both our residential sites in Harrogate and Auchterarder, donors can receive world class physiotherapy and psychological treatment in a safe, relaxing, and secure environment.

Over the past three years in my role as Chair, it has been a real privilege to be actively involved in the strategic side of that support. With the encouragement of my fellow trustees and the ongoing commitment of our wonderful staff, we are collectively striving to maintain and enhance our position as a Centre of Excellence. 2021 was a significant year with the completion of the new Clinical Service Wing in Harrogate. With our ongoing collaborative partnership with Police Care Uk, we are planning to enhance and expand the psychological support services we can offer. The Charity is constantly adapting to changes and the associated requirements in the policing world to ensure it is responsive and remains as fit for purpose as it can be. Despite our ongoing success we will not rest on our laurels and will continue to look at ways to enhance the Patient experience in the various programmes we offer.

However, the infrastructure, support and services are primarily reliant upon maintaining a strong donor base. It is a reality that currently around 40% of those eligible within the various Police Services choose not to donate, and so they cannot readily access the first-class treatment offered by the PTC. Therefore, I would ask that you encourage your fellow colleagues that choose not donate to sign up, especially those in newer eligible roles. Invariably, the very nature of policing duties will unfortunately result in them, at some point in their career, needing the essential support and treatment interventions we can offer.



# A Force for Promoting & Improving Health & Wellbeing

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## PTC Vision

To establish the PTC as a Centre of Excellence delivering class leading treatment for our Police Family patients for their physical and psychological injuries, conditions and illnesses.

## PTC Mission Statement

The PTC will provide timely and effective treatment and support for our Police Family Patients in order to improve their health, fitness and wellbeing.

## PTC Values

- ▶ To put our Patients and their needs at the core of everything we do.
- ▶ To put the Serving Police Family at the centre of our work and support Retired Officers where capacity allows.
- ▶ To strive for excellence in the quality of our facilities, care and treatments.
- ▶ We seek to nurture a working environment where colleagues feel valued and experience an atmosphere of mutual respect and absolute integrity in relationships.



# Physiotherapy Programme

1,275



Physiotherapy Patients treated in 2021.

Including those treated as in-patients, out-patients and virtually



9,125

Hours of fitness instruction and classes

21,825

Hours of in-person physio provided in 2021

This includes manual therapy, exercise, prescription and pain relief modalities such as acupuncture and electrotherapy

2021 was another challenging year for The Police Treatment Centres due to the continued spread of the Covid 19 Virus.

Both Centres were once again closed at the beginning of the year for nearly four months, but this time the Charity was better prepared. As a result of establishing in 2020 of our Remote Physiotherapy Outpatients Service and the fact that we were already triaging patients virtually prior to attending using the Attend Anywhere App, we were able to continue to offer a virtual physiotherapy service to as many patients as possible during the closure.

Our Physiotherapy Departments are now back up to full capacity in-house and also continue to run the Remote Physiotherapy Outpatient Service for those who either cannot attend for treatment or who would be better served via the remote service.

2,000+



Hours of remote triage and treatment follow-up by phone or via our on-line app



86

Hours of remote physiotherapy provided via our on-line virtual platform

# Psychological Wellbeing Programme

603



Police Family  
Patients attended as  
part of our  
Psychological  
Wellbeing  
Programme in 2021.



415

Hours of additional  
support provided  
through Wellbeing  
Weekends and  
Recharge Days  
in 2021.

Although 2021 was another year of reduced Patient numbers due to the second lockdown and closure of both Centres, our Nursing Departments were still able to treat 603 Patients on the Psychological Wellbeing Programme during the months of the year we were open. This is an increase of nearly 100% on the numbers we were able to treat in 2020.

2021 saw the opening of our new Clinical Services Wing at our Harrogate Centre. This much needed expansion to our real estate will allow us to expand our Wellbeing Programme which has seen a steady increase in demand over recent years.

As restrictions began to ease and our Centres were able to open up more fully again, we have seen the return of Wellbeing Weekends and Re-charge Days being booked by Forces and we are glad to be able to once again provide these additional wellbeing services to our constituent Forces.

3,600

Hours of Patient  
counselling

890

People now use our Mental Health  
App, Thrive. This is the only Mental  
Health App approved by the NHS



3,725

Hours of  
complementary  
therapies



## THE POLICE TREATMENT CENTRES

### LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number:	1147449
Scottish Charity Number:	SC043396
Company Number:	07822534
Business Address:	St. Andrews Harlow Moor Road Harrogate HG2 0AD
Registered Office:	St. Andrews Harlow Moor Road Harrogate HG2 0AD
Auditor:	Murray Harcourt Limited Registered Auditors 6 Queen Street Leeds LS1 2TW
Bankers:	Barclays Bank Plc 25 James Street Harrogate HG1 1QX
Investment Advisors:	Cazenove Capital Management 12 Moorgate London EC2R 6DA

**THE POLICE TREATMENT CENTRES**  
**TRUSTEES' REPORT**  
**(Including Directors' Report and Strategic Report)**  
**For the Year Ended 31 December 2021**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, submit their Annual Report and audited accounts for The Police Treatment Centres (the Company) for the year ended 31 December 2021. The Trustees confirm that the Annual Report and financial statements comply with current statutory requirements. The principal site and registered office for the Charity is St Andrews, Harlow Moor Road, Harrogate, HG2 0AD.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. Constitution**

The Police Treatment Centres was registered as an incorporated charity on 25 October 2011 and commenced trading on 1 January 2013. On 1 January 2013 the trade and assets, not restricted by permanent endowment, of the Northern Police Convalescent and Treatment Centres were transferred to The Police Treatment Centres at fair market value. The Police Treatment Centres has been granted a linking order between the two Charities to enable consolidated accounts to be prepared. The Police Treatment Centres, therefore, acts as the corporate trustee of the existing charity. The Northern Police Convalescent and Treatment Centres remains registered with the Charities commission (1147449-1).

The Police Treatment Centres is registered as a charitable company limited by guarantee, Charity Commission number 1147449 and OSCR SC043396 and was set up by a Trust deed and is governed by the Memorandum and Articles of Association. The governing documents were last reviewed on 8 August 2016.

The principal objective of The Police Treatment Centres is contained in the Memorandum and Articles of Association as follows:-

- i. The Charity's objects are specifically restricted to the advancement of health and the relief of those in need by reason of ill health, disability or other disadvantage and the promotion of the efficiency and effectiveness of the Police Service for the public benefit in particular but not limited to:
- ii. Provide treatment and/or facilities for ill or injured police officers to support their return to better health and wellbeing;
- iii. Provide treatment, at the Trustees' discretion and where capacity allows, for retired police officers and police cadets who are ill or injured to support their return to better health and wellbeing;
- iv. Provide treatment, at the Trustees' discretion and where capacity allows, in significant and unique cases to members of a policing organisation who are ill or injured to support their return to better health and wellbeing;

**Organisational Structure**

The Charity is run by Trustees (Directors of the Company) which are elected from the following organisations:

- i. Six Trustees appointed by the National Police Chiefs' Council of England, Wales and Northern Ireland (NPCC);
- ii. One Trustee appointed by the Scottish Chief Police Officers' Staff Association (SCPOSA);
- iii. Two Trustees appointed by the Police Superintendents' Association of England and Wales (PSAEW);
- iv. One Trustee appointed by the Association of Scottish Police Superintendents (ASPS);
- v. One Trustee appointed by the Superintendents' Association of Northern Ireland (SANI);
- vi. Six Trustees appointed by the Police Federation of England and Wales (PFEW), of whom at the date of their appointment two are to be Police Inspectors, two are to be Police Sergeants and two are to be Police Constables;
- vii. Three Trustees appointed by the Scottish Police Federation (SPF) of whom at the date of their appointment one is to be a Police Inspector, one is to be a Police Sergeant and one is to be a Police Constable;
- viii. One Trustee appointed jointly by the Police Federations of the British Transport Police, Civil Nuclear Constabulary and the Ministry of Defence Police;
- ix. Three Trustees appointed by the Police Federation of Northern Ireland (PFNI) of whom at the date of their appointment one is to be a Police Inspector, one is to be a Police Sergeant and one is to be a Police Constable; and
- x. Up to six Co-Opted Trustees at any one time who are appointed by the Trustees.

The Charity amended its articles which were approved in March 2022 to remove the rank from the federation representatives to enable the appointment of the trustee who has the best skills to deliver the aims of the Charity



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The current membership is as follows:

Name	Force	Appointment Date PTC	Termination Date
L Kelly (Chair)	Police Service of Northern Ireland	09/04/2015	
A Grandison (Vice Chair)	West Yorkshire	22/09/2014	
E Aldred	North Yorkshire	07/12/2020	
R Barber	South Yorkshire	25/05/2016	
M Davis	Co-opted	19/05/2017	
R Dutton	Co-opted	21/11/2013	
N Goodband	British Transport Police	16/07/2020	
R Henderson	Police Service of Northern Ireland	24/06/2020	
C Irvine	Durham	25/01/2022	
B Jones	Police Service of Scotland	16/02/2021	
S Kennedy	Merseyside	24/11/2021	
W Kerr	Police Service of Scotland	07/12/2020	
S Langham	Lincolnshire	09/11/2021	
A Lees	Co-Opted (NARPO)	02/08/2016	
A Macinnes	Police Service of Scotland	27/01/2022	
A Malcolm	Police Service of Scotland	16/02/2021	
D Murphy	Police Superintendents' Association	02/11/2017	
R Murray	Cleveland	01/01/2022	
T Purcell	Police Service of Northern Ireland	16/07/2018	
J Robins	West Yorkshire	16/06/2016	
D Simpson	Northumbria Police	14/03/2018	
J Skelton	Nottinghamshire	12/05/2016	
L Winward	North Yorkshire	21/07/2016	
R Wood	Police Service of Scotland	08/04/2020	
N Bathgate	Police Service of Scotland	12/05/2015	18/01/2021
S Carle	Police Service of Scotland	06/02/2020	31/08/2021
P Clark	Lincolnshire	16/07/2019	03/10/2021
D Hamilton	Police Service of Scotland	08/04/2020	15/02/2021
J Harwin	Cleveland Police	12/04/2018	11/05/2021
G King	West Yorkshire	20/10/2014	31/12/2021
M Lally	Greater Manchester	01/08/2017	12/04/2021
C Moore	Police Service of Northern Ireland	09/04/2015	09/04/2021
D Orford	Durham	20/05/2015	31/12/2021

#### Trustee Induction and Training

With the increasing size and complexity of The Police Treatment Centres it is important that the Trustees have the necessary skills and experience to both fulfil their legal duties and also ensure that the appropriate management and internal controls are in place for the charity's efficient running. The Trustees review both their membership and their performance regularly and training or professional advice is used as appropriate.

When a new Trustee is appointed they have an induction meeting with the Chief Executive. This covers all the activities of the Charity, future strategy and their legal responsibilities and duties. An annual Trustee Training Day was run for the Trustees by an external trainer in September 2021. Further appropriate training is organised if required.

The charity appointed Patrick Cairns to the position of Chief Executive (CEO) in June 2014. The CEO is appointed to manage the day-to-day running of the organisation and provide support to the Trustees in the strategic direction. To discharge this function the CEO works closely with his senior management team. The senior management team consists of Paul Grant (Deputy Chief Executive), Peter Moore (Chief Finance Manager), Steve Cook (Human Resources Manager) and Mark Oxley (Head of Clinical Services).

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The Trustees have the following sub-committees to assist their operation:

**Finance and Human Resources Committee**

This committee meets on a quarterly basis and oversees financial performance and human resources issues.

**Investment Sub-Committee**

This sub-committee meets twice a year to oversee the performance of the investment portfolio and its managers.

**Public Benefit**

The Police Treatment Centres is a charity working for serving and retired police officers. The Trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

All our charitable activities focus on improving the health and wellbeing of serving and retired police officers and are undertaken to further our charitable purposes for public benefit.

Our objects and funding limit the services provided to serving and retired police officers in the North of England, North Wales, Scotland and Northern Ireland as well as British Transport Police, the Civil Nuclear Constabulary and the Ministry of Defence Police. The number of serving police officers in this catchment area is now approximately 81,000 and the number of police officers making the voluntary donation is around 44,000 (the number of eligible retired police officers is likely to be similar). Despite the continued worldwide pandemic in 2021, the forced closure of businesses and reduced capacity around 1,863 beneficiaries received residential support from the Police Treatment Centres.

Demand for services is prioritised firstly to serving police officers who have a clinical need which is endorsed by a medical practitioner and is also based on an assessment by the charity's physiotherapy and nursing teams. PCSOs, Special Constables and Custody Detention Officers are now being routinely treated.

Every officer in the charity's catchment area is eligible to apply for treatment. The eligibility policy is available from the website ([www.thepolicetreatmentcentres.org](http://www.thepolicetreatmentcentres.org)).

Further information about the direct beneficiaries of the charity's services is provided in the Annual Report. However, the impact of the charity's work goes beyond those helped directly and includes reducing the distress suffered by families and friends of the injured and ill officers, through to a positive impact on the efficiency of police forces within the charity's catchment areas.

The main areas of charitable activity are the provision of intensive physiotherapy treatment; fitness and strength classes; psychological support together with advice and education.



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**Strategic Report**

**Financial and Operational Review 2021**

2021 continued with the worldwide pandemic leading to the country shutting down and the PTC closing its doors January and April. While the PTC was closed for face to face delivery of its service during this period it used the time constructively to provide different ways of offering our service e.g. using an online platform. In this period the Charity began preparations to reopen, expand and improve the service it provides.

The Police Treatment Centres has posted strong financial results for 2021 despite the worldwide pandemic. The total operating surplus for the Charity in 2021 from unrestricted and endowed funds was £1,061,864 which was a decrease from 2020 where the operating surplus was £1,396,706.

These outcomes were in line with financial predictions with the increase in surpluses a result of closing both centres leading to reduced running costs such as utilities and food. The Charity, in line with the majority of organisations, took the decision to furlough the majority of its staff and claim 80% of their salary through the Government's Job Retention Scheme. While the trading arm did not operate in the first six months of the year it did hire out Castlebrae for COP26 which generated significant funds which contributed to the surplus.

During 2021 the PTC welcomed West Midlands Police as a constituent forces and we look forward to a long and prosperous working relationship.

In 2013, the Charity set up a lottery, initially aimed predominantly at retired officers although it is open to all officers and this has proved to be successful. The gross income from the lottery during the year was £118,487. This was in line with predictions and is a result of the marketing of the lottery and participants who see the value in supporting the Charity.

The total funds on the balance sheet increased from £30,579,670 in 2020 to £31,785,924 in 2021.

Whilst it appears the Charity has significant funds, it must be emphasised that the majority of this relates to the property owned and occupied by the Charity and used to deliver treatment. The breakdown from the total funds is as follows:

- i. £6,766,666 is the value of the property at Castlebrae in Auchterarder, Perthshire;
- ii. £13,017,120 is the value of the property at St Andrews in Harrogate, North Yorkshire. This property is classified as being permanently endowed;
- iii. £1,424,537 is the value of other tangible fixed assets;
- iv. £2,580,222 is the value of our investments at the end of the year; the Charity requires these assets as they generate dividends which support the running costs of the Charity;
- v. This leaves a balance of £7,997,379 of unrestricted assets which represents just over one year's running costs of the Charity.

**Investment Income**

Investment income remained in line with 2020 with the figures increasing marginally from £82,382 to £89,569.

**Support Costs**

Governance and support costs increased from £731,611 to £791,642.

**Cash Flow**

There was a net cash inflow of £203,587 during the year. Cash flows from operating activities increased, reflecting the completion of the new build at St Andrews and the subsequent reduction in debtors.

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**Achievement and Performance indicators**

2021 remained a difficult time with the Charity closed to patients for the 1<sup>st</sup> quarter based upon Government advice and operating at a reduced capacity for the remainder of the year to protect both staff and patients. Following the closure in 2020 the Charity was much better placed to continue support. It maintained the software package "attend anywhere" to provide on line treatment and triage when we reopened. The Charity also continued to use the Thrive app for psychological wellbeing programme and it has now become a key feature of the support provided

Despite being closed completely for three months and only being able to operate for nine months at a reduced capacity the Charity still managed to treat over 1,863 residential patients. Of these, 1,643 were serving officers who attended either the Physiotherapy Programme or the Psychological Wellbeing Programme which, when the cost benefit ratio calculated by the Robert Gordon University is applied, resulted in the forces in the charity's constituent forces benefiting to the value of £9.4 million.

During 2018, the Charity worked with Lancashire Constabulary to offer recovery days. The purpose of this was to provide one day's respite for everyone in the force with the aim of reducing sickness. Lancashire went through a process of due diligence and procurement and established the PTC as the best place to provide the support required. The support provided by the PTC has proved very beneficial and has continued until the lockdown. This service was back up and running during 2021 providing significant benefit to the Police Officers of Lancashire Constabulary.

2021 saw the completion of the new Clinical Services wing at St Andrews in Harrogate together with its full opening to both patients and staff. The new facilities will focus on supporting the wellbeing of Police Officers and will allow us to double the number of patients on the PWP in Harrogate. The new buildings add 20 extra bedrooms, 4 counselling rooms, six therapy rooms, three workshops, a community room, conference facilities and office space. The new clinical wings will allow the establishment of a centre of excellence, a joint venture with Police Care UK to establish a national specialist facility focusing on supporting the wellbeing of officers and staff.

During 2020 the Charity invested funds in an App developed by Thrive. This is the only App used for the support of mental health that is endorsed by the NHS. The App has now become an important component of the Psychological Wellbeing Programme. In the year 890 people used the app with over 3,500 activities completed. 86% of users have subsequently sought help for their mental health via the app which underlines the importance of it.

In August 2015, the Trustees of the Charity decided to ask retired officers to make a weekly donation of £0.65 to remain eligible for free treatment (subject to clinical need). The key reason for the change was to provide financial stability for the charity over the medium-term. The impact of this continues to be extremely positive with well over 7,500 retired officers now signed up as donors and the income generated during 2021 was £386,500. More importantly we have not seen a reduction in the number of retired officers attending for treatment.

The patient feedback after treatment at both Centres remains extremely positive with 95% reporting positively on items ranging from the treatment received to the facilities and food. The comments on treatment range from returning patients to better physical health and better psychological health all the way to saying it has genuinely saved their life.

The Charity measures its internal performance and some of the KPI's are listed below:

- 94% of all officers were offered their first date for treatment within two weeks of their application being received at The Police Treatment Centres;
- Occupancy across both sites was 80%; (this is based on the number of places available to comply with social distancing);
- Sickness by PTC employees in the Charity was 2.7% which includes long-term sickness. This was below the target of 4% and demonstrates that the Charity not only supports its patients, but also its commitment to its employees;
- Labour turnover was 11% against a target of 23%. This demonstrates that employees of the Charity are happy in the job that they do.

During 2016, the Charity recognised that the income from its trading activities would make it liable to corporation tax. The Trustees of the Police Treatment Centres therefore decided to set up a trading arm to maximise its income from trading. The trading arm was incorporated as PTC1898 Ltd in November 2016 and began trading on 1 January 2017 to keep it in line with the accounting period of the Charity. The financial results in 2021 were positive with profits increasing from £15,338 to £249,705. While no trading took place in the 1<sup>st</sup> six months of the year PTC1898 Ltd benefitted from people needing a break and using the B&B together with hiring out Castlebrae for three weeks for COP26. All profit has been gift aided back to the Charity to further enhance the treatment and support it provides to its beneficiaries.



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**The Investment Policy**

The investment policy agreed by the Board of Trustees is to increase income in line with inflation while preserving the real value of capital sums invested. The breakdown, nature of investment and investment policy has been agreed with the Trustees of The Police Treatment Centres Investment Sub-Committee and The Police Treatment Centres Finance and Human Resources Committee. The Trustees have placed restrictions on the Investment Manager's authority and the investment policy will be continually monitored and reviewed at six monthly intervals. The portfolio is invested in a multi asset fund which is managed by Cazenove.

There was an unrealised gain of £144,390 (2020: gain of £56,047) on investments for 2021. These results were achieved despite the economic downturn caused by the pandemic.

**The Reserves Policy**

The reserves policy agreed by the Board of Trustees is to maintain freely available reserves to cover twelve month's running costs, which is approximately £5.25 million. As a result of the strong financial performance in 2021 the PTC has, in line with last year's report, retained one year's running costs. The annual increase in the reserves is in line with the Charity's five year financial plan and is largely a result of the increase in the donation rate which was implemented in January 2016. The Charity requires this level of reserves because it does not have a guaranteed income and because there is a statutory duty to provide for its employees. This figure is deemed sufficient to meet any foreseeable short term funding requirements and takes into account the investment policy relating to the assets invested within the designated funds. It also takes account of the ready availability of those assets. The reserves policy will be continually monitored and reviewed at twelve monthly intervals.

**Financial Summary**

2021 was a positive year financially for the Charity despite the pandemic with a surplus before other recognised gains and losses of £1,061,864 (2020: £1,396,706). Income increased marginally from serving officers as the PTC welcomed West Midlands as a constituent force. Income increased in 2021 mostly as a result of receiving £430,844 from the Government Retention Scheme (it should be noted that this scheme has helped support all of the jobs within the Charity). Income from trading activities made a profit of £249,705 largely as a result of hiring the facilities for COP26. As a result of both centres being closed for three months there were additional savings in utilities, food and overtime which contributed to the surplus. The 2021 surplus has helped finance the development of the 2 new wings at Harrogate together with retaining thrive and attend anywhere. The Charity has been able to set aside money to finance its Asset Management Plan and Estates Strategy, together with making provision to ensure it has maintained reserves of one year's running costs.

**Pay Policy for Key Management Personnel**

The Charity has a process of periodically reviewing the salaries of both employees and that of senior managers. The remuneration of the senior management is evaluated by the Finance and Human Resources committee and, where appropriate, the full Board.

The key management personnel are considered to be the senior management team consisting of Patrick Cairns (Chief Executive Officer), Paul Grant (Deputy Chief Executive), Peter Moore (Chief Finance Manager), Steve Cook (Human Resources Manager) and Mark Oxley (Head of Clinical Services).

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### **Employees and Volunteers**

The Charity has 180 permanent staff, both full and part time. This is supplemented by five volunteers and a number of bank workers who support the Charity across the two sites. Our employees are the key to our success allowing us to deliver a high level of customer service across our activities.

The Charity would not be able to function without the experience and commitment of its employees and volunteers and the Trustees would like to express their sincere thanks to them all.

The Charity respects the dignity and rights of all employees and volunteers. It:

- provides clear and fair terms of employment;
- provides clean, healthy and safe working conditions;
- strives for equal opportunities for all present and potential employees;
- actively encourages employees to develop and improve their skills;
- does not tolerate any sexual, physical or mental harassment of our employees;
- does not discriminate on grounds of colour, ethnic origin, gender, age, religion, political or other opinion, disability or sexual orientation;
- regularly asks for feedback from staff about how the Charity can improve their working lives; and
- has a policy of equal opportunities and fair employment practices for disabled staff.

### **Risk Management**

The Trustees have a risk management strategy which comprises a quarterly review of any key risks to the Charity. The strategy identifies and establishes systems and actions to mitigate those risks and implement procedures designed to minimise any potential impact on the Charity should those risks materialise. The Charity maintains a Risk Register which covers significant risks using the accepted criteria of likelihood of occurrence and potential impact on the Charity's activities.

This register was prepared in conjunction with management of the PTC and is kept under review by the Finance and Human Resources Committee with a formal update and review to the full Board being performed on an annual basis. Following a detailed analysis of the Charity's operations, key risks were then documented and, where necessary, plans to mitigate them have been introduced.

A great deal of time is spent to ensure the Charity's Health and Safety standards are among the highest in the sector. Health and Safety is discussed at every Trustees' meeting and other meetings when relevant. All employees are given appropriate training and consultants are used to assist with this process and add an alternative perspective when required.

The incidence of accidents to either staff or patients is very low and our objective is to maintain and improve on this record. In addition to investigating any incidents, potential problems or near misses are also analysed and our operations are reviewed on a regular basis by qualified personnel.

### **Post Balance Sheet Events**

The United Kingdom continues to be affected by the coronavirus (COVID-19) pandemic. The PTC is currently not operating at full capacity. Dependant on circumstances it is the aim of the Charity to be operating at 100% during 2022

The majority of the Charity's income comes through salary sacrifice direct from Police Officer pay. It is unlikely that there will be any significant reductions in donor numbers at this point. The Charity has cash reserves which will allow it to pay its staff in the short to medium term of the pandemic. The reserves, in part, include the Charity's investments and these are likely to be subject to a period of uncertainty and volatility until the situation stabilises.

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**Trustees' responsibilities in relation to the financial statements**

The Charity Trustees (who are also the Directors of The Police Treatment Centres for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Strategic Report and 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 the year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of the resources of the Charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its business.

**Trustees' responsibilities in relation to the financial statements (continued)**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Murray Harcourt Limited was appointed as statutory auditor on 31 August 2016 and has indicated its willingness to continue in office.

**Statement of disclosure of information to auditor**

The Trustees confirm that, at the date of the approval of these financial statements, so far as they are each aware:

- there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all the steps they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's auditor is aware of that information.

**By order of the Trustees**



**A Grandison (Chair of the Finance and Human Resources Committee)**  
**Trustee**

Date: 05/05/2022.....



## THE POLICE TREATMENT CENTRES

### INDEPENDENT AUDITOR'S REPORT for the Year Ended 31 December 2021

#### Opinion

We have audited the financial statements of The Police Treatment Centres (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities (incorporating an Income and Expenditure Account), the Consolidated and Charity Balance Sheet, the Consolidated Cash Flow Statement, the Charity Cash Flow Statement and notes to the financial statements, 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 group's and parent charitable company's affairs as at 31 December 2021, and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 original financial statements were 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.

It is not possible to predict with certainty the potential impact of future developments in both the charitable company's trading environment or in the broader economy. Because of this, the above statements should not be interpreted as a guarantee that the charitable company will continue to operate as a going concern.

## THE POLICE TREATMENT CENTRES

### INDEPENDENT AUDITOR'S REPORT for the Year Ended 31 December 2021

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

#### Opinions 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 Directors' Report and Strategic Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' 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 group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

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

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 14 and 15, 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 group's and parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## THE POLICE TREATMENT CENTRES

### INDEPENDENT AUDITOR'S REPORT for the Year Ended 31 December 2021

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

#### Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of the directors on procedures relating to their processes for identifying, evaluating and complying with laws and regulations and for detecting and responding to the risks of fraud;
- obtaining an understanding of the legal and regulatory frameworks applicable to the entity. The most significant considerations identified were the Companies Act 2006, the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, corporation tax and employment tax legislation; and
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas:
  - management override of controls; and
  - revenue recognition.

We designed and executed procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. These procedures, together with the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- We made enquiries of management and reviewed correspondence with the relevant authorities to identify any irregularities or instances of non-compliance with laws and regulations and to identify any irregularities or instances of fraud;
- We tested the appropriateness of a sample of accounting journals;
- We reviewed the Company's accounting policies for non-compliance with relevant accounting standards;
- We considered significant accounting estimates for evidence of misstatement; and
- We considered the appropriateness of the revenue recognition policies.

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

Our audit procedures were designed to respond to risks of material misstatement in the financial statements. There are inherent limitations in the audit procedures performed not least due to the following:

- the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve deliberate concealment; and
- the further removed the non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.



THE POLICE TREATMENT CENTRES

INDEPENDENT AUDITOR'S REPORT  
for the Year Ended 31 December 2021

**Use of this 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Williams FCA  
**Senior Statutory Auditor**  
**Murray Harcourt Limited**  
6 Queen Street  
Leeds  
LS1 2TW

Date: 14/6/22

THE POLICE TREATMENT CENTRES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds (Clinical wing project) £	Endowment Funds £	Total 2021 £	Total 2020 £
Note						
<b>Income from:</b>						
Donations and legacies	2	4,989,485	107,446	-	5,096,931	4,896,140
Charitable activities	3	76,754	-	-	76,754	86,005
Other trading activities	4	407,079	-	-	407,079	163,531
Investments	5	92,431	-	-	92,431	93,715
Other	6	502,838	-	-	502,838	881,504
<b>Total income</b>		<b>6,068,587</b>	<b>107,446</b>	<b>-</b>	<b>6,176,033</b>	<b>6,120,895</b>
<b>Expenditure on:</b>						
Raising funds	7	57,700	-	-	57,700	55,766
Charitable activities	8	4,840,832	-	215,637	5,056,469	4,668,423
<b>Total expenditure</b>		<b>4,898,532</b>	<b>-</b>	<b>215,637</b>	<b>5,114,169</b>	<b>4,724,189</b>
<b>Net gains on investments</b>		<b>144,390</b>	<b>-</b>	<b>-</b>	<b>144,390</b>	<b>56,047</b>
<b>Net income / (expenditure)</b>		<b>1,314,445</b>	<b>107,446</b>	<b>(215,637)</b>	<b>1,206,254</b>	<b>1,452,753</b>
<b>Transfers between funds</b>		<b>99,580</b>	<b>(1,868,700)</b>	<b>1,769,120</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>1,414,025</b>	<b>(1,761,254)</b>	<b>1,553,483</b>	<b>1,206,254</b>	<b>1,452,753</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		17,354,779	1,761,254	11,463,637	30,579,670	29,126,917
<b>Total funds carried forward</b>		<b>18,768,804</b>	<b>-</b>	<b>13,017,120</b>	<b>31,785,924</b>	<b>30,579,670</b>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The surplus for the year for Companies Act purposes comprises the net incoming resources for the year of £1,061,864 (2020: £1,396,706) plus the unrealised investment gain of £144,390 (2020: £56,047), amounting to a surplus of £1,206,254 (2020: £1,452,753).

The restricted fund relates to funding received for the Clinical wing project. Further details of restricted funds are given in note 20.

The notes on pages 25 to 40 form an integral part of these financial statements

THE POLICE TREATMENT CENTRES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (continued)  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 December 2021

Total funds are represented by:

	2021 Group £	2020 Group £	2021 Charity £	2020 Charity £
<b>Land and Buildings</b>				
Unrestricted (Scotland)	6,766,666	6,902,597	6,766,666	6,902,597
Permanent endowed (Harrogate)	13,017,120	11,463,637	13,017,120	11,463,367
<b>Fixed asset investments</b>	<b>2,580,212</b>	<b>2,355,728</b>	<b>2,580,222</b>	<b>2,355,738</b>
<b>Other net assets</b>				
Unrestricted	9,421,926	8,096,454	9,421,916	8,096,444
Restricted	-	1,761,254	-	1,761,254
<b>Net assets</b>	<b>31,785,924</b>	<b>30,579,670</b>	<b>31,785,924</b>	<b>30,579,670</b>

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



A Grandison (Chair of the Finance and Human Resources Committee)  
Trustee

Date: 05/05/2022




**THE POLICE TREATMENT CENTRES**  
(company number: 07822534)

**CONSOLIDATED AND CHARITY BALANCE SHEET**  
As at 31 December 2021

	Note	2021 Group £	2020 Group £	2021 Charity £	2020 Charity £
<b>Fixed assets</b>					
Tangible assets	14	21,208,323	19,656,044	21,208,323	19,656,044
Investments	15	2,580,212	2,355,728	2,580,222	2,355,738
		<u>23,788,535</u>	<u>22,011,772</u>	<u>23,788,545</u>	<u>22,011,782</u>
<b>Current assets</b>					
Debtors	16	469,061	1,557,215	700,630	1,587,357
Cash at bank and in hand		7,791,510	7,418,086	7,515,434	7,372,839
		<u>8,260,571</u>	<u>8,975,301</u>	<u>8,216,064</u>	<u>8,960,196</u>
<b>Creditors: amounts falling due within one year</b>	17	(263,182)	(407,403)	(218,685)	(392,308)
<b>Net current assets</b>		<u>7,997,389</u>	<u>8,567,898</u>	<u>7,997,379</u>	<u>8,567,888</u>
<b>Total assets less current liabilities</b>		<u>31,785,924</u>	<u>30,579,670</u>	<u>31,785,924</u>	<u>30,579,670</u>
<b>Net assets</b>		<u>31,785,924</u>	<u>30,579,670</u>	<u>31,785,924</u>	<u>30,579,670</u>
<b>Funds</b>					
Unrestricted funds	19	18,768,804	17,354,779	18,768,804	17,354,779
Restricted funds - general		-	-	-	-
Restricted funds – Clinical wing		-	1,761,254	-	1,761,254
Restricted funds	20	-	1,761,254	-	1,761,254
Endowment funds	21	13,017,120	11,463,637	13,017,120	11,463,637
<b>Total funds</b>	18	<u>31,785,924</u>	<u>30,579,670</u>	<u>31,785,924</u>	<u>30,579,670</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05/05/2022 and signed on its behalf by:

  
A Grandison (Chair of the Finance and Human Resources Committee)  
Trustee

Date: 05/05/2022

**THE POLICE TREATMENT CENTRES**  
**CONSOLIDATED CASH FLOW STATEMENT**  
For the Year Ended 31 December 2021

	Note	2021 £	2020 £
Cash flow from operating activities	25	<u>2,565,384</u>	<u>5,163,705</u>
Net cash flow from operating activities		<u>2,565,384</u>	<u>5,163,705</u>
Cash flow from investing activities			
Dividends and interest from investments		92,422	93,715
Purchase of investments		(249,931)	-
Purchase of property, plant and equipment		<u>(2,204,288)</u>	<u>(2,454,272)</u>
Net cash used in investing activities		<u>(2,361,797)</u>	<u>(2,360,557)</u>
Change in cash and cash equivalents in the reporting period		203,587	2,803,148
Cash and cash equivalents at the beginning of the year		<u>7,729,876</u>	<u>4,926,728</u>
Cash and cash equivalents at the end of the year	26	<u>7,933,463</u>	<u>7,729,876</u>

The closing cash balance represents the net funds of the Group.

**THE POLICE TREATMENT CENTRES**  
**CHARITY CASH FLOW STATEMENT**  
For the Year Ended 31 December 2021

	Note	2021 £	2020 £
Cash flow from operating activities	25	<u>2,334,555</u>	<u>5,290,327</u>
Net cash flow from operating activities		<u>2,334,555</u>	<u>5,290,327</u>
Cash flow from investing activities			
Dividends and interest from investments		92,422	93,715
Purchase of Investments		(249,931)	-
Purchase of property, plant and equipment		<u>(2,204,288)</u>	<u>(2,454,272)</u>
Net cash used in investing activities		<u>(2,361,797)</u>	<u>(2,360,557)</u>
Change in cash and cash equivalents in the reporting period		(27,242)	2,929,770
Cash and cash equivalents at the beginning of the year		<u>7,684,629</u>	<u>4,754,859</u>
Cash and cash equivalents at the end of the year	26	<u>7,657,387</u>	<u>7,684,629</u>



**THE POLICE TREATMENT CENTRES**  
*(company number 07822534)*

**NOTES TO FINANCIAL STATEMENTS**  
for the Year Ended 31 December 2021

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1 General information and basis of preparation**

The Police Treatment Centres is a company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity's activities focus on the provision of rehabilitation and support to serving and retired police officers.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in Pounds Sterling ('£'), which is the functional currency of the Charity, and rounded to the nearest £1.

**Preparation of the accounts on a going concern basis**

Due to the strong position of the balance sheet and level of liquid resources, the Trustees have identified no material uncertainties that may cast significant doubt over the ability of the Group to continue as a going concern.

**1.2 Group financial statements**

The financial statements consolidate the results of the Charitable Company and its wholly owned subsidiary, PTC 1898 Limited, on a line-by-line basis. A separate statement of financial activities or income and expenditure for the Charitable Company itself is not presented as allowed by section 408 of the Companies Act 2006.

**1.3 Fund accounting**

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Endowment funds are those donated whereby the fund cannot be used as if it were income. Subsequently the fund represents an investment in capital that is utilised in achieving the charity's objectives.

Income generated by the endowment fund will be recognised within unrestricted income funds whilst the cost incurred in maintaining and safeguarding the capital will be charged against the endowment fund.

**THE POLICE TREATMENT CENTRES**  
*(company number 07822534)*

**NOTES TO FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2021**

**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Group is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable. Incoming resources are stated gross of expenditure. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the revenue recognition criteria are met.

Donated assets are included at the value to the Group where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from the charity shop is included in the year in which it is receivable.

Income from B&B lettings is included in the year in which the service is provided.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which the revenue recognition criteria are met.

Income from investments is included in the year in which it is receivable.

Bank interest receivable is included in the year in which it is receivable.

Legacies are included when the Group is advised the receipt is probable and the amount involved can be quantified and the Group is entitled to the income.

**1.5 Resources expended**

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 the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops in each of the two reception areas.

Charitable expenditure comprises those costs incurred by the Group in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These costs are allocated on the basis of time spent on these activities.

Governance costs are those costs incurred in connection with the administration of the Group and compliance with constitutional and statutory requirements.

**1.6 Tangible fixed assets and depreciation**

All items of a capital nature over £500 are initially measured at cost and subsequently included at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 10% - 33% straight line
Motor vehicles	- 25% straight line
Freehold buildings	- 2% straight line
Freehold land	- No depreciation charged
Assets under construction	- No depreciation charged

On transition to FRS 102 in 2015, the Group adopted the transition exemption to use the revalued amount of its freehold land and buildings as the new 'deemed cost' and not adopt a policy of revaluation going forward.

**THE POLICE TREATMENT CENTRES**  
*(company number 07822534)*

**NOTES TO FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2021**

**1.7 Investments**

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

**1.8 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.9 Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.10 Defined contribution pension schemes**

The Group operates a defined contribution pension scheme. The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

**1.11 Recognition of liabilities**

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past events.

**1.12 Taxation**

The Charity is exempt from tax on income and gains falling within sections 472-489 of the Corporation Tax Act 2011 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**1.13 Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the Statement of Financial Activities unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**1.14 Key sources of estimation uncertainty**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

***Income recognition***

The financial statements include accrued income amounting to £347,703 (2020 - £1,447,079) in respect of management's estimate of officers' donations pledged but not yet remitted to the organisation as at the reporting date. The amount of income due is calculated based on management's estimate of the number of officers donating. The differences between expected income and amounts remitted in the period is recognised as accrued income.

**THE POLICE TREATMENT CENTRES**  
(company number 07822534)

**NOTES TO FINANCIAL STATEMENTS**  
for the Year Ended 31 December 2021

**2. Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	235,316	107,446	342,762	356,165
Officers' donations	4,643,052	-	4,643,052	4,428,858
Management charges	111,117	-	111,117	111,117
	<u>4,989,485</u>	<u>107,446</u>	<u>5,096,931</u>	<u>4,896,140</u>

Income from donations and legacies was £5,096,931 (2020: £4,896,140) of which £107,446 (2020: £50,000) was attributable to restricted and £4,989,485 (2020: £4,846,140) was attributable to unrestricted funds.

**3. Income from charitable activities**

	Unrestricted funds £	2021 Total £	2020 Total £
Insurance claims	45,533	45,533	68,530
Physio, therapy, respite	16,232	16,232	7,021
Shop, vending machine, WI-FI	14,989	14,989	10,274
Medical reports	-	-	180
	<u>76,754</u>	<u>76,754</u>	<u>86,005</u>

All income from charitable activities was attributable to unrestricted funds in both reporting periods.

**4. Income from other trading activities**

	Unrestricted funds £	2021 Total £	2020 Total £
Facility Hire	283,465	283,465	37,029
Fundraising events	365	365	5,171
Lottery	118,487	118,487	121,331
Other trading	4,762	4,762	-
	<u>407,079</u>	<u>407,079</u>	<u>163,531</u>

All income from trading activities was attributable to unrestricted funds in both reporting periods.



**THE POLICE TREATMENT CENTRES**  
(company number 07822534)

**NOTES TO FINANCIAL STATEMENTS**  
for the Year Ended 31 December 2021

**5. Income from investments**

	Unrestricted funds £	2021 Total £	2020 Total £
Income from UK listed investments	89,569	89,569	82,382
Bank interest receivable	2,862	2,862	11,333
	<u>92,431</u>	<u>92,431</u>	<u>93,715</u>

All income from investments was attributable to unrestricted funds in both reporting periods.

**6. Income from other activities**

	Unrestricted funds £	2021 Total £	2020 Total £
Miscellaneous income	71,994	71,994	2,172
Covid-19 Job Retention Scheme income	430,844	430,844	879,332
	<u>502,838</u>	<u>502,838</u>	<u>881,504</u>

All income from other activities was attributable to unrestricted funds in both reporting periods.

**7. Expenditure on raising funds**

	Unrestricted funds £	2021 Total £	2020 Total £
Reception shop purchases	4,515	4,515	4,593
Investment management fees	9,478	9,478	9,072
Lottery costs	43,707	43,707	42,101
	<u>57,700</u>	<u>57,700</u>	<u>55,766</u>

All expenditure on raising funds was attributable to unrestricted funds in both reporting periods.

**THE POLICE TREATMENT CENTRES**  
(company number 07822534)

**NOTES TO FINANCIAL STATEMENTS**  
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**8. Expenditure on charitable activities**

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Treatment Centres	4,265,211	791,258	5,056,469	4,668,423
	<hr/>	<hr/>	<hr/>	<hr/>
	4,265,211	791,258	5,056,469	4,668,423
	<hr/>	<hr/>	<hr/>	<hr/>

Expenditure on charitable activities was £5,056,469 (2020: £4,668,423) of which £215,637 (2020: £134,389) was attributable to endowments, £Nil (2020: £50,000) was attributable to restricted and £4,898,532 (2020: £4,484,034) was attributable to unrestricted funds.

**9. Analysis of governance and support costs**

	Endowment funds £	Unrestricted funds £	2021 Total £	2020 Total £
<b>Support costs</b>				
Management and administration costs	-	757,376	757,376	698,480
<b>Governance cost</b>				
Accountancy Fees	-	8,220	8,220	8,351
Auditor's remuneration	-	8,400	8,400	8,400
Legal and professional fees	-	12,581	12,581	16,207
Bank charges	-	4,681	4,681	173
	<hr/>	<hr/>	<hr/>	<hr/>
	-	791,258	791,258	731,611
	<hr/>	<hr/>	<hr/>	<hr/>

**10. Net income for the year**

	2021 Total £	2020 Total £
Net incoming resources are stated after charging:		
Depreciation – owned assets	652,009	532,824
Operating lease rentals – plant and machinery	2,579	2,764
Auditor's remuneration:		
Audit fees – parent charity	5,800	5,800
Audit fees – subsidiary undertaking	2,600	2,600
Accountancy fees	8,220	8,351
	<hr/>	<hr/>

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**11. Employees**

**Employment costs**

	2021 £	2020 £
Wages and salaries	2,996,399	2,879,838
Social security costs	224,078	212,813
Pension costs	<u>150,175</u>	<u>145,537</u>
	<u>3,370,652</u>	<u>3,238,188</u>

**Number of employees**

The number of employees who earned more than £60,000 during the year was as follows:

	2021 Number	2020 Number
£60,001 to £70,000	1	1
£70,001 to £90,000	-	-
£90,001 to £100,000	<u>1</u>	<u>1</u>

The number of higher paid employees accruing pension benefit was:

	2021 Number	2020 Number
Defined contribution scheme	<u>2</u>	<u>2</u>

The average monthly number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021 Number	2020 Number
Professional medical staff	34	32
Support staff	<u>78</u>	<u>71</u>
	<u>112</u>	<u>103</u>

The average numbers of staff employed in the year was 180 (2020: 186).

Some staff employed by The Police Treatment Centre (PTC) also have responsibilities for the management and administration of The Police Children's Charity (formerly known as St George's Police Children Trust), a charity which operates from the same premises. Their employment costs are, therefore, apportioned between the two charities on a time basis. A management charge is then raised from PTC to The Police Children's Charity to recharge the costs involved. The total management charge covering personnel and establishment costs for 2021 together with the cost of the The Police Children's Charity Benefits Review was £130,000 inclusive of VAT (2020: £130,000). Of this amount £94,416 (2020: £94,416) related to personnel costs. The employment costs above incorporate the total staff costs before the recharge of personnel costs to The Police Children's Charity.

**Trustees' emoluments**

No trustees received remuneration from the charity during the year (2020: None). No trustees received expenses from the charity during the year (2020: None).

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**12. Pension costs**

The Group operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge within unrestricted expenditure represents contributions due from the charity and amounted to £150,175 (2020: £145,537). At 31 December 2021 there were no contributions (2020: None) owing to the pension scheme. At 31 December 2021 there were no contributions due back from the pension scheme (2020: None).

**13. Subsidiary undertaking**

The wholly owned subsidiary, PTC 1898 Limited, is incorporated in England and Wales (Company number: 10493577). Its principal activity is to carry out commercial activities for the benefit of the Charity. The company's registered office address is: St Andrews, Harlow Moor Road, Harrogate, North Yorkshire, HG2 0AD.

**PTC 1898 Limited**

Summary Profit and Loss Account

	2021 £	2020 £
<b>Turnover</b>	<b>303,515</b>	48,069
Cost of sales	<u>(41,285)</u>	<u>(23,304)</u>
<b>Gross profit</b>	<b>262,230</b>	24,765
Administrative expenses	<u>(12,667)</u>	<u>(9,327)</u>
<b>Operating profit</b>	<b>249,563</b>	15,438
Interest receivable	142	33
Interest payable and similar charges	<u>-</u>	<u>(133)</u>
<b>Profit on ordinary activities before taxation</b>	<b>249,705</b>	15,338
Tax on profit on ordinary activities	<u>-</u>	<u>-</u>
<b>Profit for the year</b>	<b><u>249,705</u></b>	<b><u>15,338</u></b>

**The assets and liabilities of the subsidiary were:**

Current assets	279,866	45,830
Current liabilities	<u>(279,856)</u>	<u>(45,820)</u>
<b>Total net assets</b>	<b><u>10</u></b>	<b><u>10</u></b>
Called up share capital	10	10
Profit and loss account	<u>-</u>	<u>-</u>
<b>Shareholders' funds</b>	<b><u>10</u></b>	<b><u>10</u></b>

The profits of PTC 1898 Limited have been donated to The Police Treatment Centres under gift aid.



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**14. Tangible fixed assets**

**Group and Charity**

	Freehold land and buildings £	Assets under construction £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2021	17,900,015	2,293,263	4,545,590	57,802	24,796,670
Additions	-	1,769,120	435,168	-	2,204,288
Transfers	4,062,383	(4,062,383)	-	-	-
Disposals	-	-	-	(2,428)	(2,428)
At 31 December 2021	21,962,398	-	4,980,758	55,374	26,998,530
<b>Depreciation</b>					
At 1 January 2021	1,827,044	-	3,278,986	34,596	5,140,626
Charge for the year	351,568	-	286,869	13,572	652,009
Eliminated on disposal	-	-	-	(2,428)	(2,428)
At 31 December 2021	2,178,612	-	3,565,855	45,740	5,790,207
<b>Net book value</b>					
At 31 December 2021	19,783,786	-	1,414,903	9,634	21,208,323
At 31 December 2020	16,072,971	2,293,263	1,266,604	23,206	19,656,044

**15. Fixed asset investments**

**Group**

	Listed investments £	Cash held as part of investment portfolio £	Total £
<b>Valuation</b>			
At 1 January 2021	2,043,938	311,790	2,355,728
Management fees	-	(10,073)	(10,073)
Interest	-	4	4
Distributions received	-	89,567	89,567
Transfers	250,000	(250,000)	-
Revaluation	144,321	-	144,321
Equalisation	-	665	665
At 31 December 2021	2,438,259	141,953	2,580,212
<b>Historic cost at</b>			
At 31 December 2021	1,554,209	141,953	1,696,162

All investments are held in the UK.

If a decision were taken to dispose of unrestricted investments at a future date to fund charitable expenditure, legal advice and regulatory consultation would be sought to ensure no liens are held over the assets.

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**15. Fixed asset investments (continued)**

**Charity**

Charity investments of £2,580,222 consist of the listed investment portfolio disclosed above, together with a £10 investment in the share capital of PTC 1898 Limited, representing a 100% shareholding at historic cost. Further details regarding PTC 1898 Limited are provided in note 13.

**16. Debtors**

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade debtors	6,663	1,387	2,873	804
Amounts owed by group undertakings	-	-	235,359	30,725
Amounts owed by related undertakings	46,222	44,710	46,222	44,710
Other debtors	185	-	185	-
Prepayments and accrued income	415,991	1,511,118	415,991	1,511,118
	<u>469,061</u>	<u>1,557,215</u>	<u>700,630</u>	<u>1,587,357</u>

**17. Creditors: amounts falling due within one year**

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	41,581	296,926	40,176	295,618
Other taxes and social security	22,240	5,615	225	225
Other creditors	96	-	96	-
Accruals and deferred income	199,265	104,862	178,188	96,465
	<u>263,182</u>	<u>407,403</u>	<u>218,685</u>	<u>392,308</u>

**Deferred income**

	Group £	Charity £
Deferred income at 1 January 2021	22,470	16,390
Resources deferred in the year	48,795	29,382
Release in the year	<u>(22,470)</u>	<u>(16,390)</u>
Deferred income at 31 December 2021	<u>48,795</u>	<u>29,382</u>

Deferred income is in respect of advance B&B bookings £19,413 (2020: £6,080) and donations relating to 2021 of £29,382 (2020: £16,390).

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**18. Analysis of net assets between funds**

Fund balances at 31 December 2021 are by:

**Group**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Tangible fixed assets	8,191,203	-	13,017,120	21,208,323
Investment assets	2,580,212	-	-	2,580,212
Current assets	8,260,571	-	-	8,260,571
Current liabilities	(263,182)	-	-	(263,182)
<b>Total</b>	<b>18,768,804</b>	<b>-</b>	<b>13,017,120</b>	<b>31,785,924</b>

**Charity**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Tangible fixed assets	8,191,203	-	13,017,120	21,208,323
Investment assets	2,580,222	-	-	2,580,222
Current assets	8,216,064	-	-	8,216,064
Current liabilities	(218,685)	-	-	(218,685)
<b>Total</b>	<b>18,768,804</b>	<b>-</b>	<b>13,017,120</b>	<b>31,785,924</b>

**19. Unrestricted funds**

**Group**

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains and losses £	Transfers £	Balance at 31 December 2021 £
General fund	17,019,145	6,068,587	(4,898,532)	144,390	135,214	18,468,804
<b>Designated funds</b>						
Clinical wing running costs	300,000	-	-	-	-	300,000
Clinical wing build costs	35,634	-	-	-	(35,634)	-
	<b>17,354,779</b>	<b>6,068,587</b>	<b>(4,898,532)</b>	<b>144,390</b>	<b>99,580</b>	<b>18,768,804</b>

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**19. Unrestricted funds (continued)**

**Charity**

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains and losses £	Transfers £	Balance at 31 December 2020 £
General fund	17,019,145	6,047,769	(4,877,714)	144,390	135,214	18,468,804
<b>Designated funds</b>						
Clinical wing running costs	300,000	-	-	-	-	300,000
Clinical wing build costs	35,634	-	-	-	(35,634)	-
	<u>17,354,779</u>	<u>6,047,769</u>	<u>(4,877,714)</u>	<u>144,390</u>	<u>99,580</u>	<u>18,768,804</u>

The general fund is for the general maintenance of The Police Treatment Centres.

The trustees have designated £300,000 from the surplus in the prior year to cover the running costs of the new Clinical wings. The fund will start to be utilised when capacity of the wings is increased.

**20. Restricted funds**

**Group and Charity**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Police Care UK	1,761,254	-	-	(1,761,254)	-
NARPO sponsorship	-	4,722	-	(4,722)	-
Scottish Police Benevolent Fund	-	30,000	-	(30,000)	-
Morrisons Foundation	-	22,724	-	(22,724)	-
David Rathband Trust	-	50,000	-	(50,000)	-
	<u>1,761,254</u>	<u>107,446</u>	<u>-</u>	<u>(1,868,700)</u>	<u>-</u>

**Purposes of restricted funds**

The income received from Police Care UK was used to support the building of two new Clinical wings at Harrogate which will increase the level of Psychological Wellbeing Support provided. Further details of the project are outlined in the Trustees' Report.

All of the other restricted income in the year was donated for the purpose of the Psychological Wellbeing Programme and has been spent on capital equipment.

Once a capital fund has been used for its intended restricted purpose, the amount concerned is transferred into unrestricted funds or, if in regard to capital projects at St Andrews Harrogate, to the permanent endowment fund.



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**21. Permanent Endowment funds**

**Group and Charity**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
St Andrews, Harrogate	11,463,637	-	(215,637)	1,769,120	13,017,120
	11,463,637	-	(215,637)	1,769,120	13,017,120

**Purposes of endowment funds**

The endowment fund was donated to ensure the charity had sufficient assets to achieve its charitable objectives. The transfer in the period relates to enhancements made to the endowed asset funded from unrestricted reserves.

**22. Financial Commitments**

At 31 December 2021 the Group and Charity had total outstanding commitments under non-cancellable operating leases as follows:

	2021 £	2020 £
<b>Expiry date:</b>		
Not later than one year	1,572	2,300
Later than one year and not later than five years	835	1,294
	<u>2,407</u>	<u>3,594</u>

**23. Related party transactions**

**Group**

***The Police Children's Charity***

Formerly known as St George's Police Children Trust, The Police Children's Charity is a charity that operates from the premises of the Group. The Group and The Police Children's Charity have many trustees in common. All establishment and personnel costs for The Police Children's Charity are paid for by the Group. A management charge (inclusive of VAT) of £130,000 (2020: £130,000) has been levied on The Police Children's Charity to cover establishment, administration and wage costs of the Group. At 31 December 2021, £46,222 (2020: £44,710) was due from The Police Children's Charity on its current account.

***RUCGC PSNI Benevolent Fund***

The RUCGC PSNI Benevolent Fund has a Trustee in common with The Police Treatment Centres. During the period the Group received a donation of £50,000 (2020: £50,000) from the RUCGC PSNI Benevolent Fund.

***Scottish Police Benevolent Fund***

The Scottish Police Benevolent Fund has a Trustee in common with The Police Treatment Centres. During the period the Group received a donation of £30,000 (2020: £25,000) from the Scottish Police Benevolent Fund.

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**23. Related party transactions (continued)**

***Key management personnel***

The total remuneration of the key management personnel of the Group, was £335,019 (2020: £324,221).

**Charity**

All related party transactions of the Group were transacted through the Charity. In addition to the transactions and balances noted above, the Charity also transacted with PTC 1898 Limited, its wholly owned subsidiary undertaking. During the year ended 31 December 2021, the Charity charged management charges (inclusive of VAT) amounting to £33,000 (2020: £16,500) to PTC 1898 Limited and received a gift aid donation of £249,705.

As at 31 December 2021, the Charity was owed £235,359 (2020: £30,725) from PTC 1898 Limited.

**24. Indemnity insurance**

The Group paid for the insurance premiums to indemnify Trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss.

**25. Reconciliation of net income to net cash flow from operating activities**

**Group**

	2021 £	2020 £
Net income for the reporting year	1,206,254	1,452,753
Depreciation charges	652,009	532,824
Profit on sale of fixed assets	-	(16,850)
(Gain)/loss on investments	(144,390)	(56,047)
Dividends and interest on investments	(92,422)	(93,715)
(Increase) / decrease in debtors	1,088,154	3,297,766
Increase / (decrease) in creditors	(144,221)	46,974
Net cash flow from operating activities	<u>2,565,384</u>	<u>5,163,705</u>

**Charity**

	2021 £	2020 £
Net income for the reporting year	1,206,254	1,452,753
Depreciation charges	652,009	532,824
Profit on sale of fixed assets	-	(16,850)
(Gain) / loss on investments	(144,390)	(56,047)
Dividends and interest on investments	(92,422)	(93,715)
(Increase) / decrease in debtors	886,727	3,395,206
Increase / (decrease) in creditors	(173,623)	76,156
Net cash flow from operating activities	<u>2,334,555</u>	<u>5,290,327</u>

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**26. Analysis of cash and cash equivalents**

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Cash at bank and in hand	7,791,510	7,418,086	7,515,434	7,372,839
Cash held in investment portfolio	<u>141,953</u>	<u>311,790</u>	<u>141,953</u>	<u>311,790</u>
	<u>7,933,463</u>	<u>7,729,876</u>	<u>7,657,387</u>	<u>7,684,629</u>

**27. Financial instruments**

**Group**

The carrying amounts of the Group's financial instruments are as follows:

	2021 £	2020 £
<b><i>Financial assets</i></b>		
Measured at fair value through net income / expenditure:		
- Fixed asset listed investments	<u>2,580,212</u>	<u>2,355,728</u>
Measured at amortised cost:		
- Trade debtors (note 16)	6,663	1,387
- Other debtors	185	-
- Accrued income	347,703	1,447,079
- Amounts owed by related undertakings (note 16)	<u>46,222</u>	<u>44,710</u>
	<u>400,773</u>	<u>1,493,176</u>
<b><i>Financial liabilities</i></b>		
Measured at amortised cost		
- Trade creditors (note 17)	41,581	296,926
- Other creditors	96	-
- Accruals (note 17)	<u>205,883</u>	<u>82,392</u>
	<u>247,560</u>	<u>379,318</u>

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**27. Financial instruments (continued)**

The income, expenses, net gains and net losses attributable the Group's financial instruments are summarised as follows:

	2021 £	2020 £
<b><i>Income and expense</i></b>		
Financial assets measured at fair value through net income / expenditure	89,569	82,382
<b><i>Net gains and losses (including changes in fair value)</i></b>		
Financial assets measured at fair value through net income / expenditure	144,390	56,047

**Charity**

The carrying amounts of the Charity's financial instruments are as follows:

	2021 £	2020 £
<b><i>Financial assets</i></b>		
Measured at fair value through net income / expenditure:		
- Fixed asset listed investments (note 15)	2,580,212	2,355,728
Measured at cost less impairment		
- Investment in subsidiary undertaking (note 15)	10	10
Measured at amortised cost:		
- Trade debtors (note 16)	2,873	804
- Accrued income	347,703	1,447,079
- Other debtors	185	-
- Amounts owed by related undertakings (note 16)	46,222	44,710
- Amounts owed by group undertakings (note 16)	235,359	30,725
	632,342	1,523,318

***Financial liabilities***

Measured at amortised cost		
- Trade creditors (note 17)	40,176	295,618
- Other creditors	96	-
- Accruals (note 17)	148,806	80,075
	189,078	375,693