

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objects of the Charity

The objects of the Charity are to promote the efficiency of the UK police service and support the needs of serving and former police officers, including staff employed in policing roles, and their dependents arising through injury, death as a result of duty, illness, hardship and old age. Police Care UK is the Charity for the entirety of policing doing our utmost to improve the mental health and wellbeing of police personnel. We are there for serving, veteran police officers, staff, and their families and police forces throughout the UK from local to national.

How the Charity operates

Police Care UK provides a programme of counselling, emotional support & advice, grant funding, training and research. We improve awareness and understanding of the harms of policing, enable police forces to better look after their people and, most importantly, help those who are harmed to rebuild their lives and recover from the physical and psychological scars of service. We work independently of the police and government to help ensure that serving and former police who suffer harm, and their families, have someone to turn to when things get tough.

Activities for Public Benefit

In setting out their objectives and planning their activities the Trustees have given careful consideration to the Charity Commission's General guidance on public benefit. The Charity provides a significant public benefit given the relatively wide section of people who have the opportunity to apply for assistance and be considered as a potential beneficiary. The impact of the Charity's work goes beyond those helped directly as we help reduce the distress experienced by the family and friends of those who are injured,

and, as a significant element of our work supports police forces, there is a wider public benefit across the whole of the UK.

Fundraising

We are investing in our fundraising capacity in order to diversify and grow our fundraising activities to reduce our dependency on investment income and support more beneficiaries, recognising that there is support from people wanting to get involved in helping Police Care UK. We uphold the highest fundraising standards and have published our fundraising promise on our website. We have maintained our voluntary registered status with the Fundraising Regulator and adhere to the Code of Fundraising Practice. We do not undertake any door-to-door or street fundraising, and do not use any third-party companies to fundraise on our behalf. We have robust data protection and privacy policies in place and we do not share personal data outside these arrangements.

We do not sell any personal data for use by any external organisation. We report and monitor on a regular basis through our Senior Leadership Team and the Board of Trustees all instances of potentially vulnerable supporters and ensure that we act and respond appropriately by reviewing each instance and how we handled it. This allows the Charity to ensure we are continuously improving the overall experience provided to vulnerable supporters. We take all complaints very seriously and respond according to our complaints policy. This year saw no fundraising complaints.

Achievements and performance

Police Care UK continues to deliver transformational support to people injured in the service of policing and their families. Helped by a nationwide movement of volunteers who give long hours in support of this mission and our ongoing relationships across the service, we have been able to expand our support while continuing to design and test innovative new treatments and clinical programmes. This year, we received more than 1,300 initial enquiries from across the UK and are proud to have provided transformational, direct support to more than 850 individuals in response to these enquiries. Behind these numbers are members of the police community, often reliving some of the most distressing moments of their careers, quietly carrying the burden of trauma, and families watching loved ones withdraw under the strain. We also enabled the delivery of more than 4,000 individual psychotherapy sessions, delivered specialist clinical support and compassionate practical guidance and provided over £90,000 worth of grants to those in financial hardship.

Financial review

The results of the Charity are set out in the financial statements on pages 11 to 30. The Charity's net deficit was £3.2m in 2024/2025 compared to a net income of £0.5m in

2023/2024 and after taking into account a net gain on investments of £2.2m. Expenditure on charitable activities totalled £3.0m in 2024/2025 (compared to £2.9m in 2023/2024) .

Reserves Policy

Our reserves policy aims to ensure that the Charity continues to hold sufficient funds that enable it to achieve its objectives whilst, at the same time, ensuring there are adequate reserves held to ensure continuity of service and support to our beneficiaries if unexpected events occur. Trustees review levels of reserves annually as part of the annual budget and strategic planning processes taking into account projections of:

- Alternative sources of voluntary income;
- Anticipated income and capital growth of the investment portfolio;
- Existing grant programme commitments and anticipated applications from –
- Agreed commitments to new initiatives, research and services designed to improve the support of our beneficiary base.

Trustees will continue to review the reserves policy in the context of developing a wider fundraising strategy and developing new activities in response to the needs of beneficiaries. The strategy includes reduced reliance on investment income to reduce our current annual deficit to break even. The overall reserves balance will in turn reduce over this period but maintain sufficient value to meet unforeseen events and enable the Charity to continue into perpetuity at a scale, seen in recent years. Trustees are satisfied that the current level of free reserves of £27.5m are in line with the agreed policy.

Investment Management

Investment performance is always of particular focus given the Charity's reliance on this key source of income. During the year we continued to work with our investment advisors, Independent Investment Reviews (IIR), to closely monitor performance. Trustees have adopted a portfolio approach to managing investments to help spread the risk and reduce any potential impact of any single fund underperforming.

The Charity's assets were invested in accordance with the Trustee Act 2000. Other than that, there were no restrictions on the Charity's powers to invest. The investment objective was to provide a reasonable level of income whilst maintaining and growing the value of the capital in real terms.

Our investments performed less favourably in the final quarter of the 2024-25 financial year, impacted by external geopolitical factors, with the total value of our investments standing at £27.4m as at 31 March 2025.

Trustees have taken steps to manage and mitigate risks in our financial performance and position in accordance with the latest available information and guidance. Since the end

of the year, the charity has transferred some of its investment portfolio from under performing funds.

Risk Management

The Senior Leadership Team maintain a detailed risk register which is reviewed by the Audit & Investment Committee and the Board quarterly. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

Future Plans

Our Board of Trustees are developing a strategic plan to diversify our income with a particular focus on fundraising to ultimately increase our offer to our beneficiaries over the next 5 years and guarantee the future sustainability and growth of the Charity. This work is ongoing.

Structure, governance and management

The Charity is a company limited by guarantee without share capital. The Trustees are also the directors for the purpose of company law. The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Crane

R Hay (Resigned 17 October 2024)

A Threadgold

L Kelly

A Basu (Resigned 2 September 2025)

S Ockham (Resigned 25/November 2025)

K Lowes

D Ray-Hill (Resigned 25 September 2025)

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N Moden (Appointed 23 June 2025)

H Smith (Appointed 3 December 2025)

Board of Trustees

The Trustees are committed to demonstrating good governance and have adopted and implemented the Charity Governance Code. The Board of Trustees meet four times during the year to consider the Trust's investment matters, receive regular updates from committees, and to plan for its short, medium and long term future.

Additionally, they meet annually to consider strategy and to plan for the future and to assess Board performance, including whether the Board has the right mix of skills to deliver on its plans.

When a vacancy arises, the Trustees shall have regard to the desirability of seeking one or more recommendations to fill the vacancy from any or all of the following bodies (or to such other body or bodies as may succeed to their operations):

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- (h) The Police Federation of Northern Ireland;
- (i) The National Association of Retired Police Officers;
- (j) The Retired Police Officers' Association Scotland; and
- (k) The Northern Ireland Retired Police Officers' Association.

In order to strengthen the skills and diversity of the Board, the Trust may also appoint co-opted trustees. New Trustees are encouraged to spend time on induction and meeting employees and attend training to support their role. Trustees are routinely updated to keep the up to date with recent law governing trustee's responsibilities and are provided with copies of Charity Commission Guidance relevant to their role.

Organisation

The Trustees have appointed three sub-committees to help with the execution of the Board's responsibilities.

- The Audit & Investment Committee to support the Trustees on financial, control, risk and investment matters.
- The Remuneration & Nomination Committee supports the Trustees on staff matters, trustee appointments and tenure.
- The Clinical Risk Management and Quality Assurance Committee advises the Trustees on clinical matters

Other committees and working groups are formed on a temporary basis as and when needed. Day to day management of the Charity is delegated to the Chief Executive Officer, who has authority to approve expenditure within the framework of delegations. The Trustees regularly review the scheme of delegation. All Trustees give of their time freely and no Trustee received remuneration in the year.

Remuneration policy

The pay of all staff is reviewed annually and includes reference to market comparisons and with market rates, ensuring that Police Care UK remains sensitive to broader issues of pay and employment conditions elsewhere. We do not employ interns without pay and we pay the real living wage for all of our staff.

Auditor

The auditor, Alliotts LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

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Chairman

Dated:

The Trustees, who are also the directors of Police Care UK for the purpose of company law, are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. 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 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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Opinion

We have audited the financial statements of Police Care UK (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 March 2025 and of its incoming resources and application of resources, 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 regulation 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 Charity 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 Charity'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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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.

Charity registration number 1151322 (England and Wales)

Charity registration number SC0047767 (Scotland)

Company registration number 08426630

POLICE CARE UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

POLICE CARE UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Crane	
	A Threadgold	
	L Kelly	
	K Lowes	
	B Goodwin	(Appointed 16 May 2024)
	S Wilcock	(Appointed 23 June 2025)
	M Lockhart	(Appointed 23 June 2025)
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	R Rana	(Appointed 23 June 2025)
	N Moden	(Appointed 23 June 2025)
	H Smith	(Appointed 3 December 2025)
Charity number (England and Wales)	1151322	
Charity number (Scotland)	SC0047767	
Company number	08426630	
Auditor	Alliotts LLP	
	3 London Square	
	Cross Lanes	
	Guildford	
	GU1 1UJ	
Bankers	Royal Bank of Scotland plc	
	London Drummonds Branch	
	49 Charing Cross	
	London	
	SW1A 2DX	
Solicitors	BDB Pitmans LLP	
	50 Broadway	
	Westminster	
	London	
	SW1H 0BL	
Investment advisors	Independent Investment Reviews	
	88 Kingsway	
	London	
	WC2B 6AA	

POLICE CARE UK

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POLICE CARE UK

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

It is my privilege to present the Chair's report for the year ending 31 March 2025.

Police Care UK's vision and mission remain to prevent and mitigate harm, and advocate for wellbeing, delivered through our four strategic pillars: to prevent, support, recover and influence. We continue to provide support and guidance to serving police officers, staff, volunteers, veterans and their families who have been impacted by harm.

In today's world where the challenges of modern policing continue to grow ever more complex, our need has never been more urgent. As a leading, independent national charity, we provide expertise and support which is confidential and completely free of charge to those who come to us for help.

On average, a police officer is assaulted in the line of duty every 10 minutes in the UK, as many as one in five are estimated to be living and working with, often undiagnosed, symptoms of PTSD and on average every two weeks a police officer dies by suicide. These statistics are shocking, yet every success story and every step forward on the path to recovery by someone we support reminds us why we exist.

This year, we received more than 1,300 initial enquiries and are proud to have provided transformational, direct support to more than 850 individuals in response to these enquiries. Behind these numbers are members of the police community, often reliving some of the most distressing moments of their careers, quietly carrying the burden of trauma, and families watching loved ones withdraw under the strain. We also enabled the delivery of more than 4,000 individual psychotherapy sessions, delivered specialist clinical support and compassionate practical guidance and provided over £90,000 worth of grants to those in financial hardship.

Looking forward and building on the success of our ground-breaking research *The Job, The Life* in collaboration with the University of Cambridge in 2018, we are proud to be working with the University of Greenwich to gain an in depth understanding of the true cost of PTSD on the police community, and in turn society itself, with a view to making the most effective use of all our resources. Our external engagement and advocacy work included senior representation at the European Federation of Police (EuroCOP) spring forum in Rhodes in April, where we shared our significant expertise with the wider European police community, and gained further in-depth understanding on current best practice in trauma harm reduction.

Elsewhere, our continued collaboration with The National Police Wellbeing Service (also known as Oscar Kilo) continues to inform and support their Workplace Prioritisation Guide to develop self-support techniques that can be applied in the workplace by police to reduce the impact of a traumatic incident.

Our future strategic vision requires growth and development in additional fundraising and other income generation initiatives, to ensure the support we offer to those who come to us is never restrained by finances. Our Board of Trustees are developing a strategic plan to diversify our income with a particular focus on fundraising to ultimately increase our offer to our beneficiaries over the next 5 years and guarantee the future sustainability and growth of the Charity.

This year also brought significant change within our Board, with several long-serving Trustees stepping down at the end of their tenure and new members welcomed, bringing fresh energy and expertise. I am deeply grateful to every Trustee who gives their time and expertise. Our governance continues to strengthen, underpinned by the Charity Governance Code and a shared belief that people affected by policing harm deserve the very best from us.

I also offer my sincere personal thanks and gratitude on behalf of the Trustees, to our dedicated staff and volunteers who continue to give their time and expertise. Your empathy, professionalism and resilience continue to change lives. To our partners, donors and supporters, your kind generosity continues to help those impacted by harm to take the transformational steps toward recovery, and we could not be more grateful. Finally, to the policing community whom we exist to support, your courage and tireless work in the line of duty to keep our communities safe, continues to remain at the heart of all we do.



.Ravi.Rana.(Dec.11.2025, 9:38am)

Dr Ravi Rana

Chair of Trustees

11 Dec 2025

Date:

POLICE CARE UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees have appointed three sub-committees to help with the execution of the Board's responsibilities.

- The Audit & Investment Committee to support the Trustees on financial, control, risk and investment matters.
- The Remuneration & Nomination Committee supports the Trustees on staff matters, trustee appointments and tenure.
- The Clinical Risk Management and Quality Assurance Committee advises the Trustees on clinical matters

Other committees and working groups are formed on a temporary basis as and when needed. Day to day management of the Charity is delegated to the Chief Executive Officer, who has authority to approve expenditure within the framework of delegations.

The Trustees regularly review the scheme of delegation. All Trustees give of their time freely and no Trustee received remuneration in the year.

POLICE CARE UK

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Remuneration policy

The pay of all staff is reviewed annually and includes reference to market comparisons and with market rates, ensuring that Police Care UK remains sensitive to broader issues of pay and employment conditions elsewhere. We do not employ interns without pay and we pay the real living wage for all of our staff.

Auditor

The auditor, Alliotts LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



.Ravi Rana (Dec.11., 2025, 9:38am)

Chairman 11 Dec 2025

Dated:

POLICE CARE UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Police Care UK for the purpose of company law, are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

POLICE CARE UK

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF POLICE CARE UK

Opinion

We have audited the financial statements of Police Care UK (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 March 2025 and of its incoming resources and application of resources, 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 regulation 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 Charity 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 Charity'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 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.

POLICE CARE UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF POLICE CARE UK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, the Trustees, who are also the directors of the Charity for the purpose 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 Charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

POLICE CARE UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF POLICE CARE UK

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alliotts

Alliotts LLP (Dec 11, 2025, 10:54am)

Alliotts LLP

Chartered Accountants

3 London Square

Cross Lanes

Guildford

GU1 1UJ 11 Dec 2025

Date:

Alliotts LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

POLICE CARE UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	544,011	60,000	604,011	631,117	169,422	800,539
Other trading activities	4	19,232	-	19,232	35,114	-	35,114
Investments	5	238,632	-	238,632	724,209	-	724,209
Total income		801,875	60,000	861,875	1,390,440	169,422	1,559,862
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	6	829,227	-	829,227	348,585	-	348,585
Trading costs	6	7,426	-	7,426	9,442	-	9,442
Investment management	6	4,715	-	4,715	4,629	-	4,629
		841,368	-	841,368	362,656	-	362,656
Charitable activities	8	2,982,879	30,868	3,013,747	2,681,471	174,554	2,856,025
Total expenditure		3,824,247	30,868	3,855,115	3,044,127	174,554	3,218,681
Net gains/(losses) on investments	13	(171,589)	-	(171,589)	2,175,658	-	2,175,658
Net income/(expenditure) and movement in funds		(3,193,961)	29,132	(3,164,829)	521,971	(5,132)	516,839
Reconciliation of funds:							
Fund balances at 1 April 2024		30,544,439	114,868	30,659,307	30,022,467	120,000	30,142,467
Fund balances at 31 March 2025		27,350,478	144,000	27,494,478	30,544,439	114,868	30,659,307

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

POLICE CARE UK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	15	6,261	29,270
Tangible assets	16	22,679	16,356
Investments	17	27,403,465	29,775,053
		27,432,405	29,820,679
Current assets			
Stocks	18	-	14,401
Debtors	19	208,281	501,941
Cash at bank and in hand		408,371	918,441
		616,652	1,434,783
Creditors: amounts falling due within one year	20	(554,579)	(596,156)
Net current assets		62,073	838,627
Total assets less current liabilities		27,494,478	30,659,306
Net assets excluding pension liability		27,494,478	30,659,306
The funds of the Charity			
Restricted income funds	22	144,000	114,868
Unrestricted funds		27,350,478	30,544,439
		27,494,478	30,659,307

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 Dec 2025

H. L.

Ravi Rana (Dec 11, 2025, 9:38am)

Chairman

Company registration number 08426630 (England and Wales)

POLICE CARE UK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	30	(2,922,595)		(1,507,066)	
Investing activities					
Proceeds from disposal of intangibles		-		26,244	
Purchase of tangible fixed assets		(20,645)		(10,895)	
Purchase of investments		(5,463)		(25,675,899)	
Proceeds from disposal of investments		2,200,000		25,227,453	
Investment income received		238,632		724,209	
Net cash generated from investing activities		2,412,524		291,112	
Net cash used in financing activities		-		-	
Net decrease in cash and cash equivalents		(510,071)		(1,215,954)	
Cash and cash equivalents at beginning of year		918,442		2,134,396	
Cash and cash equivalents at end of year		408,371		918,442	

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Police Care UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 70 Goldsworth Road, Nova Scotia House, Woking GU21 6LQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The charity has a 100% owned subsidiary company, PCUK Trading Ltd, which is immaterial in size and therefore consolidated accounts have not been prepared. The results of this company are shown in note 17.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Subscriptions are the amounts collected by the individual forces through their payroll schemes. Donations are where individuals send money directly to the Trust.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Investment income is recognised when the confirmation of the balance to be distributed is received from the investment managers.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure and it can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are those costs incurred in attracting voluntary income, the costs of trading for fundraising purposes, investment management and certain legal fees.

Grants payable are payments made to third parties in furtherance of the charitable objectives of the Trust. The grants are accounted for where either the Trustees have agreed to pay the grant without condition or the recipient has a reasonable expectation that they will receive a grant.

Support costs include the central function are allocated on the basis of headcount at the year end as follows:

Cost of raising funds - 30% (2024: 18%)

Charitable activities - 70% (2024: 82%)

Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

Tax recovered from donations 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.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website & Software	over 3 years on a straight line basis
--------------------	---------------------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Equipment	over 3 years on a straight line basis
Furniture & Fittings	over 4 years on a straight line basis
Computer Equipment	over 3 years on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Valuation of fixed asset investments

A key accounting estimate is the value at which trustees recognise investments. The risk of misstatement is mitigated by the use of investment managers who publish a portfolio valuation. Listed investments are valued by reference to their market value prevailing at the balance sheet date.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	62,506	60,000	122,506	72,818	84,000	156,818
Legacies	225,573	-	225,573	327,715	-	327,715
Grants	-	-	-	-	85,422	85,422
Payroll giving and donations	231,374	-	231,374	226,105	-	226,105
Gift Aid	24,558	-	24,558	4,479	-	4,479
	<u>544,011</u>	<u>60,000</u>	<u>604,011</u>	<u>631,117</u>	<u>169,422</u>	<u>800,539</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of branded merchandise	12,750	22,409
Sale of training manuals	6,482	12,705
	<u>19,232</u>	<u>35,114</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	202,934	654,229
Interest receivable	35,698	69,980
	<u>238,632</u>	<u>724,209</u>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	239,520	135,054
Support costs	589,707	213,531
	<hr/>	<hr/>
	829,227	348,585
	<hr/>	<hr/>
Trading costs		
Other trading activities	7,426	9,442
	<hr/>	<hr/>
Investment management	4,715	4,629
	<hr/>	<hr/>
Total costs	841,368	362,656
	<hr/>	<hr/>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Institution Grants 2025 £	Maintenance Grants 2025 £	Assistance Grants 2025 £	Educational Bursaries 2025 £	Total 2025 £
Direct costs						
Staff costs	30,868	-	-	-	-	30,868
Resilience Project	592	-	-	-	-	592
Confidential Care Line	672,573	-	-	-	-	672,573
Clinical Support	14,311	-	-	-	-	14,311
Volunteer Program	64,871	-	-	-	-	64,871
Peer Support	760	-	-	-	-	760
TIPT	921	-	-	-	-	921
Employment Costs	642,779	-	-	-	-	642,779
Other	139,795	-	-	-	-	139,795
	<u>1,567,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,567,470</u>
Grant funding of activities (see note 8)	-	(6,395)	27,000	37,691	12,000	70,296
Share of support and governance costs (see note 10)						
Support and governance	1,375,981	-	-	-	-	1,375,981
	<u>2,943,451</u>	<u>(6,395)</u>	<u>27,000</u>	<u>37,691</u>	<u>12,000</u>	<u>3,013,747</u>
Analysis by fund						
Unrestricted funds	2,912,583	(6,395)	27,000	37,691	12,000	2,982,879
Restricted funds	30,868	-	-	-	-	30,868
	<u>2,943,451</u>	<u>(6,395)</u>	<u>27,000</u>	<u>37,691</u>	<u>12,000</u>	<u>3,013,747</u>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

Previous year:	Charitable activities 2024 £	Institution Grants 2024 £	Maintenance Grants 2024 £	Assistance Grants 2024 £	Educational Bursaries 2024 £	Total 2024 £
Direct costs						
Resilience Project	12,743	-	-	-	-	12,743
Pilot Scheme	15,600	-	-	-	-	15,600
Confidential Care Line	852,106	-	-	-	-	852,106
Clinical Support	51,605	-	-	-	-	51,605
Volunteer Program	73,644	-	-	-	-	73,644
Peer Support	1,290	-	-	-	-	1,290
TIPT	12,207	-	-	-	-	12,207
Employment Costs	613,412	-	-	-	-	613,412
Other	36,251	-	-	-	-	36,251
	<u>1,668,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,668,858</u>
Grant funding of activities (see note 8)	-	31,997	39,000	104,418	39,000	214,415
Share of support and governance costs (see note 10)						
Support	972,752	-	-	-	-	972,752
	<u>2,641,610</u>	<u>31,997</u>	<u>39,000</u>	<u>104,418</u>	<u>39,000</u>	<u>2,856,025</u>
Analysis by fund						
Unrestricted funds	2,467,056	31,997	39,000	104,418	39,000	2,681,471
Restricted funds	174,554	-	-	-	-	174,554
	<u>2,641,610</u>	<u>31,997</u>	<u>39,000</u>	<u>104,418</u>	<u>39,000</u>	<u>2,856,025</u>

8 Grants payable

	2025 £	2024 £
Major Grants		
1 in 4 Grants		
Metropolitan Police	(6,395)	31,997
Grants to individuals	76,691	182,418
	<u>70,296</u>	<u>214,415</u>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	39,600	20,000
	Depreciation of owned tangible fixed assets	14,324	9,273
	Amortisation of intangible assets	23,009	18,462
10	Support costs allocated to activities	2025	2024
		£	£
	Staff costs	506,850	411,507
	Depreciation	37,333	27,735
	Computer running costs	135,302	152,415
	Rent and service charges	134,061	133,732
	Energy and rates	8,428	10,696
	Insurance	19,139	18,607
	Legal and Professional	640,446	116,968
	Telecoms, Printing, postage and stationary	9,124	8,607
	Training and subscriptions	31,325	26,107
	Marketing and communications	125,107	89,352
	Travel, Repairs, cleaning and office sundries	33,676	21,056
	HR Consultancy	217,247	138,792
	Governance costs	67,650	30,709
		1,965,688	1,186,283
	Analysed between:		
	Fundraising	589,707	213,531
	Charitable activities	1,375,981	972,752
		1,965,688	1,186,283
		2025	2024
		£	£
	Governance costs comprise:		
	Audit fees	39,600	20,000
	Accountancy	4,835	4,861
	Trustee expenses and meeting costs	23,215	5,848
		67,650	30,709

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 9 of them were reimbursed a total of £12,540 for travelling expenses (2024 - 8 were reimbursed £6,670).

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Trustees (Continued)

No Trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charitable company during this year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Average number of staff	25	24

Employment costs	2025 £	2024 £
Wages and salaries	1,140,908	974,009
Social security costs	132,902	100,193
Other pension costs	72,930	62,966
Restructuring costs	66,038	49,058
	1,412,778	1,186,226

During the year redundancy costs of £66,035 (2024:£49,058) were made as part of a contractual agreement.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	1	3
£70,000 - £80,000	2	1
£90,000 - £100,000	-	1
£150,000 - £160,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	603,924	435,586

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(171,589)	2,175,658

14 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

15 Intangible fixed assets

	Website & Software £
Cost	
At 1 April 2024	78,474
Disposals	(46,278)
At 31 March 2025	32,196
Amortisation and impairment	
At 1 April 2024	49,204
Amortisation charged for the year	23,009
Disposals	(46,278)
At 31 March 2025	25,935
Carrying amount	
At 31 March 2025	6,261
At 31 March 2024	29,270

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Tangible fixed assets

	Equipment £	Furniture & Fittings £	Computer Equipment £	Total £
Cost				
At 1 April 2024	4,728	10,075	41,130	55,933
Additions	-	-	20,645	20,645
Disposals	(2,438)	(1,812)	(17,379)	(21,629)
At 31 March 2025	2,290	8,263	44,396	54,949
Depreciation and impairment				
At 1 April 2024	3,574	8,160	27,841	39,575
Depreciation charged in the year	1,154	1,915	11,255	14,324
Eliminated in respect of disposals	(2,438)	(1,812)	(17,379)	(21,629)
At 31 March 2025	2,290	8,263	21,717	32,270
Carrying amount				
At 31 March 2025	-	-	22,679	22,679
At 31 March 2024	1,153	1,915	13,288	16,356

17 Fixed asset investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 April 2024	29,775,052	1	29,775,053
Additions	5,463	-	5,463
Valuation changes	(177,051)	-	(177,051)
Disposals	(2,200,000)	-	(2,200,000)
At 31 March 2025	27,403,464	1	27,403,465
Carrying amount			
At 31 March 2025	27,403,464	1	27,403,465
At 31 March 2024	29,775,052	1	29,775,053
Other investments comprise:	Notes	2025 £	2024 £
Investments in subsidiaries	28	1	1

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Fixed asset investments

(Continued)

Fixed asset investments revalued

Fixed asset investments include listed investments of £27,403,464.

The historic cost of the portfolio is £25,880,676 (2024: £28,075,213).

The above investments include a £1 investment at cost in the 100% subsidiary PCUK trading Ltd, a company incorporated in June 2022 an registered in England and Wales, company number 14179796. The company sells training courses/materials.

18 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	14,401

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	27	1,242
Amounts owed by subsidiary undertakings	-	500
Other debtors	-	503
Prepayments and accrued income	208,254	499,696
	<u>208,281</u>	<u>501,941</u>

20 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	137,971	107,159
Other creditors	8,540	30,184
Accruals and deferred income	408,068	458,813
	<u>554,579</u>	<u>596,156</u>

21 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to Statement of Financial Activities in respect of defined contribution schemes	62,966	58,130

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Donations	84,000	60,000	-	144,000
Restricted Funding	30,868	-	(30,868)	-
	<u>114,868</u>	<u>60,000</u>	<u>(30,868)</u>	<u>144,000</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Donations	66,000	84,000	(66,000)	84,000
Restricted Funding	54,000	85,422	(108,554)	30,868
	<u>120,000</u>	<u>169,422</u>	<u>(174,554)</u>	<u>114,868</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
1 in 4 Fund	1,837	-	6,395	(8,232)	-	-
Investment Fund	23,396,760	-	-	-	-	23,396,760
Mental Health Fund	976,990	-	-	-	-	976,990
Planned call on reserves	5,495,894	-	-	(3,000,000)	-	2,495,894
General funds	672,957	801,875	(3,830,642)	3,008,232	(171,589)	480,833
	<u>30,544,439</u>	<u>801,875</u>	<u>(3,824,247)</u>	<u>-</u>	<u>(171,589)</u>	<u>27,350,478</u>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

23 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
1 in 4 Fund	33,834	-	(31,997)	-	-	1,837
Investment Fund	23,396,760	-	-	-	-	23,396,760
Mental Health Fund	976,990	-	-	-	-	976,990
Planned call on reserves	4,845,894	-	-	650,000	-	5,495,894
General funds	768,990	1,390,440	(3,012,130)	(650,000)	2,175,658	672,958
	<u>30,022,468</u>	<u>1,390,440</u>	<u>(3,044,127)</u>	<u>-</u>	<u>2,175,658</u>	<u>30,544,439</u>

1 in 4 Fund

Following the publication of our Injury on Duty report in 2016, The Trustees set aside a total of £3m to be awarded over 3 years to help police forces improve their wellbeing provision for police officers and staff. Grants of up to £150,000 are awarded. This fund has now closed to new applicants but refunds of £6,395 were received in the year. As this fund is now closed and there are no further funds to be spent, the amount has been transferred to the general fund.

Investment Fund

Reserves are designated so that the value of investments is appropriate to support the income target for the year ahead.

Mental Health Fund

The Trustees set aside a fund to improve access to intensive psychological care.

Planned Call On Reserves

The charity is currently undertaking a period of transformation and an operational deficit of approx. £5.5m is expected over the next two years.

24 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Intangible fixed assets	6,261	-	6,261
Tangible assets	22,679	-	22,679
Investments	27,403,465	-	27,403,465
Current assets/(liabilities)	(81,927)	144,000	62,073
	<u>27,350,478</u>	<u>144,000</u>	<u>27,494,478</u>

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	29,270	-	29,270
Tangible assets	16,356	-	16,356
Investments	29,775,053	-	29,775,053
Current assets/(liabilities)	723,760	114,868	838,628
	<u>30,544,439</u>	<u>114,868</u>	<u>30,659,307</u>

25 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	96,314	96,314
Between two and five years	31,784	128,098
	<u>128,098</u>	<u>224,412</u>

26 Related party transactions

Transactions with related parties

Accounting software services to the value of £nil (2024: £6,360) were provided to the Charity by a company under control of a member of key management personnel. There were no other related party transactions.

27 Contingent asset

The Trust has attached a number of liens to the special grants awarded to dependants; these expire within 10 years of issue of the grant awarded.

POLICE CARE UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

28 Subsidiaries

Details of the Charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
PCUK Trading Ltd	Nova Scotia House, 70 Goldsworth Road, Woking, GU21 6LQ	Sale of training courses/ materials	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£

29 Analysis of changes in net funds

The Charity had no material debt during the year.

30 Cash generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(3,164,829)	516,839
Adjustments for:		
Investment income recognised in statement of financial activities	(238,632)	(724,209)
Fair value gains and losses on investments	177,051	(1,727,213)
Amortisation and impairment of intangible assets	23,009	18,462
Depreciation and impairment of tangible fixed assets	14,324	9,273
Movements in working capital:		
Decrease in stocks	14,399	5,086
Decrease in debtors	293,660	133,482
(Decrease)/increase in creditors	(41,577)	261,214
Cash absorbed by operations	(2,922,595)	(1,507,066)



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Police Care UK
Nova Scotia House
70 Goldsworth Road
Woking
Surrey
GU21 6LQ

Alliotts LLP
3 London Square
Cross Lanes
Guildford
Surrey
GU1 1UJ

Dear Sirs

During the course of your audit of the financial statements of the charitable company for the year ended 31 March 2025, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as directors/trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our auditors and for the financial statements which we have prepared for the charitable company.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.
5. We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include trustees/directors, other key management, close family and other business interests of the previous. We confirm that all relationships and transaction as confirmed to you during the course of your audit are a complete list of such relationships and transactions and we are not aware of any further related parties or transactions.
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.

8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee nor provide guarantees of any kind on behalf of the trustees.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities, and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own risk assessment that the financial statements may be misstated as a result of fraud.
12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that in our opinion the effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
15. We confirm that all grants, donations and other income, including that subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
16. The Trust has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets.
17. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
18. We confirm the following specific representations made to us during the course of your audit relating to:
 - The valuation of investments included within the accounts is considered to be materially correct.
 - All legal disputes have been finalised and the charity has no liability in relation to any legal action arising.
19. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
 - so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your audit.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'R. Rana', is positioned below the closing 'Yours faithfully,'.

Ravi Rana (Dec 11, 2025, 9:38am)

Signed on behalf of the Board of Trustees



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