PTC Police Treatment Centres

AUCHTERARDER & HARROGATE

SUPPORTING THE HEALTH & WELLBEING of the policing profession

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR
THE POLICE TREATMENT CENTRES

Charity Number: 1147449
Scottish Charity Number: SC043396
Company Number: 07822534

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Welcome

Welcome from our Chair, Liam Kelly

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

Over the past eight years in my role as Chair, it has been a real privilege to be actively involved in the strategic side of that support and expand the remit of the Charity, ensuring it remains relevant in the Policing Landscape. 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.

We recognise the importance of working in partnership with other organisations and in 2025 we continued to work collaboratively with Thrive and National Health Police Care to ensure officers receive the best care possible.

The Charity is constantly adapting to changes and in 2025 began work on its digital strategy which will improve the overall experience for our beneficiaries. The first stage was to digitise the booking and treatment process which has just gone live in April 2026. Key to this is the ability to record outcome measures digitally will allow is to receive earlier insights into any trends and will be able to respond more effectively and efficiently. We will continue with our digital strategy and will be releasing an app to support beneficiaries during 2026

2025 was the second year of operating the Women's Healthcare Programme. Demand has increased significantly and demonstrates how we are meeting the changing needs of the Policing world.

However, the infrastructure, support and services are primarily reliant upon maintaining a strong donor base. It is a reality that currently less than 50% 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 to sign up to the PTC, especially those in newer eligible roles.

In addition, I would also urge Officers to attend the Centres when they need it, and not suffer ill health throughout their careers. 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.

Vision, Mission & Values

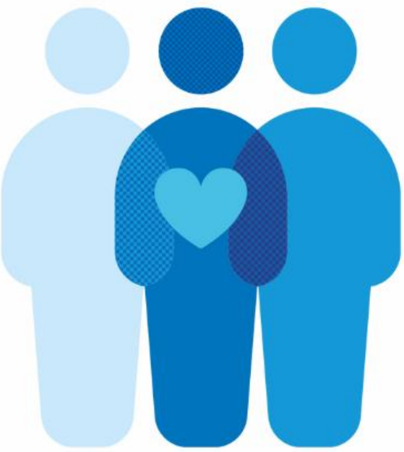
Supporting the Health & Wellbeing of the Policing Profession

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

"From the moment I arrived, I felt supported, seen, and encouraged – not just as a patient, but as a person. The staff have been amazing. Every physio session was targeted and tailored, giving me hope and confidence that I can do more than I ever imagined after my complex surgery."

2,226
Physiotherapy Patients Treated

21,950
Hours of in-person physiotherapy

13,012
Hours of fitness instruction

73
Women accessed our online Womens Health Programme

Psychological Wellbeing

"I attended the residential Psychological Wellbeing two-week programme. Every single staff member could not do enough for you. The kindness and warmth were felt throughout my entire stay. All of the education and classes were beneficial, and I would advise taking part and embracing all activities that are on offer"

793
Psychological Wellbeing Patients

3,200
Hours of Counselling

4,625
Hours of complementary therapy

462
Service users have downloaded the Thrive Mental health App

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE POLICE TREATMENT CENTRES

Charity Number: 1147449
Scottish Charity Number: SC043396
Company Number: 07822534

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:	Sumer Auditco Limited Rievaulx House 1 St Mary's Court Blossom Street York YO24 1AH
Bankers:	Barclays Bank Plc 25 James Street Harrogate HG1 1QX
Investment Advisors:	Cazenove Capital Management 12 Moorgate Lond on EC2 R 6DA

THE POLICE TREATMENT CENTRES

TRUSTEES' REPORT
(Including Directors' Report and Strategic Report)
For the Year Ended 31 December 2025

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 2025. The Trustees confirm that the Annual Report and financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). 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 (PTC) was registered as an incorporated charity on 25 October 2011 and commenced trading on 1 January 2013. On 1January 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 in March 2022.

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 and police staff 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 staff 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.

The current membership is as follows:

Name	Force	Appointment Date PTC	Termination Date
L Kelly (Chair)	Police Service of Northern Ireland	09/04/2015	
R Wood (Vice chair)	Police Service of Scotland	08/04/2020	
S Baker	Humberside	27/10/2025	
C Bentley	West Yorkshire	28/06/2023	
S Cowan	British Transport Police	01/04/2025	
T Forber	North Yorkshire	18/06/2024	
M Hamilton	Co-opted	19/02/2024	
N Haslett	Police Service of Northern Ireland	04/07/2025	
R Hay	Police Service of Scotland	18/10/2022	
S Houston	Police service of Scotland	01/02/2025	
C Irvine	Durham	25/01/2022	
B Jones	Police Service of Scotland	16/02/2022	
A Lees	Co-Opted (NARPO)	02/08/2016	
E McCormill	Police Service of Northern Ireland	02/07/2023	
R Murray	Cleveland	01/01/2022	
L Poultney	South Yorkshire	18/01/2024	
T Purcell	Police Service of Northern Ireland	16/07/2018	
J Robins	West Yorkshire	16/06/2016	
A Shaw	Police Service of Scotland	12/07/2022	
J Skelton	Nottinghamshire	12/05/2016	
N Smart	West Yorkshire	24/07/2024	
M Davis	Co-Opted	19/05/2017	29/07/2025
J Fisher	Northumbria	10/10/2024	24/10/2025
S Kennedy	Merseyside	24/11/2022	01/05/2025
K Meynell	Derbyshire	25/04/2022	05/02/2026
S Raitt	Co-Opted	01/02/2025	14/01/2026

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 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 June 2025. 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 Peter Moore (Chief Finance Manager), Helen Leadon (Human Resources Manager), Sarah Ward (Clinical Director), Janine Green (Centre Manager Harrogate) and Stuart Grant (Centre Manager Scotland).

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 police officers, retired police officers and police staff. 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 police officers, retired police officers and police staff 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 and staff in this catchment area is now approximately 147,000 and the number of serving and retired Police officers making the voluntary donation is around 60,000. During 2025, The Police Treatment Centres provide residential support for 3,930 beneficiaries (this figure includes 700 wellbeing breaks).

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 clinical teams.

Every officer in the Charity's catchment area who donates to the charity is eligible to apply for treatment. The eligibility policy is available from the website (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.

Strategic Report

Financial and Operational Review 2025

The Police Treatment Centres has posted strong financial results for 2025 despite the wars in Ukraine and the Middle East. The total operating surplus for the Charity in 2025 from unrestricted and endowed funds was £296,185 which was a small increase from 2024 where the operating surplus was £257,534.

These outcomes were in line with financial predictions with the surplus mainly resulting from a legacy of £230,123 from the sale of a house together with contracts with Immigration Enforcement and Border Force.

In 2013, the Charity set up a lottery, initially aimed predominantly at retired officers although it is open to all officers and has proved to be successful. The gross income from the lottery during the year was £123,062. This was a slight increase in the year although it 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 £32,866,279 in 2024 to £33,455,717 in 2025.

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. £6,222,942 is the value of the property at Castlebrae in Auchterarder, Perthshire;
ii. £12,192,778 is the value of the property at St Andrews in Harrogate, North Yorkshire. This property is classified as being permanently endowed;
iii. £55,000 is the value of restricted funds;
iv. £5,647,340 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 £9,573,583 of unrestricted assets which represents one year's running costs of the Charity.

Investment Income

During the year the Charity investment income decreased from £482,374 to £443,840. The main reason for the reduction was decrease in interest rates during 2025 which is likely to continue in 2026.

Support Costs

Support costs (including governance costs) decreased from £1,012,735 to £941,773.

Fundraising

We raise a small percentage of our funds from the public and our aim is to ensure we do this in both a respectful and compelling way that is consistent with our values. The charity is a member of the Institute of Fundraising and supports its purpose and activities. All fundraising conducted on behalf of the charity, whether by committees, volunteers or staff,' must comply with the Fundraising Regulator and The Code of Fundraising Practice together with all relevant legislation. The Trustees are not aware of any failure in complying with the new Code and legislation.

The charity operates a small lottery which in 2025 generated £123,062 during 2025. The lottery is fully licenced with the Local Authority. The Charity generates income through its trading arm through Bed and Breakfast, facility hire together with hiring its pools to a local swimming club.

The charity did not employ a professional fundraiser nor any commercial participator in fundraising in the year. The charity has received no complaints about its fundraising activity in the year. The charity insists that all members of the public will not be subject to fundraising activity that is an unreasonable intrusion on that person's privacy, is unreasonably persistent, or places undue pressure on a person to give money or other property.

Achievement and Performance indicators

The Charity widened the eligibility for receiving treatment to include police staff during 2024. This is a positive step providing equality within the police, allowing all staff to now receive first class treatment as long as they are donors to the Charity. As word spreads we are beginning to see an increase in uptake of Police staff attending for treatment.

2025 was a positive year with the Charity treating 3,231 residential patients. Of these, 2,729 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 £25.9million.

2025 was the second full year of providing Online Women's Health Programme. The programme provides officers with access to fitness, nutrition and wellbeing advice from a multidisciplinary team of professionals. Over 90% of appointments have been for support relating to menopause and peri-menopause. This has provided a valuable resource and it is anticipated that demand will increase during 2025.

During 2021 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 August 2015, the Trustees of the Charity decided to ask retired officers to donate to remain eligible for free treatment (subject to clinical need). The impact of retired officers donating continues to be extremely positive with under 11,000 retired officers now signed up as donors and the income generated during 2025 was in excess of £700,000.

The patient feedback after treatment at both Centres remains extremely positive with 95% reporting positively on items ranging from the staff to treatment received, 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:

- 90% 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 82%; (this is based on the number of places available);
- Labour turnover was 19%. This demonstrates that employees of the Charity are committed to the work of the Charity, have bought into its ethos and feel valued.

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 2025 were positive with profits increasing from £217,615 to £235,926. Profits for 2025 exceeded targets mainly due to increased business for Bed & Breakfast together with increased income from swimming schools who increased their hours and facility hire as we are beginning to see repeat business.

Future Plans

The Charity has created a stable footing from which it can move forward and provide support to children who have a lost a parent throughout their education. The key objectives for 2026 are:

- To continue its awareness campaign to increase the number of Police Officers and Staff that are donating to the charity
- To continue implementing its digital strategy
- To improve the real estate in Castlebrae with a extended sensory garden
- To review the treatment it provides to enhance the support we provide

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.

During 2025 the portfolio was put out for tender. Several companies put in a tender with a shortlist presenting to a select group of the Board and a specialist panel. Cazenove retained the portfolio and our investments remain in a multi asset fund.

There was an unrealised gain of £311,484 (2024: gain of £366,049) on investments for 2025. These positive results were achieved despite the volatility in the market caused predominantly by the war in both the Ukraine and the Middle East.

The Reserves Policy

As at the end of the 2025 financial year, the Group had total funds of £33,691,643 (2024: £33,083,894), of which £55,000 (2024: £156,490) were restricted and £12,192,778 (2024: £12,401,620) were related to permanent endowment funds. PTC's free reserves were £12,691,300 (2024: £12,514,025). 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 £7.6 million. As a result of the strong financial performance in 2025 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. 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

2025 was a positive year financially for the Charity despite the wars in Ukraine and the middle East with a surplus before other recognised gains and losses of £277,954 (2024: £120,252). Income increased in 2025 mostly because of a legacy received by the Charity and signing contracts for treatment with both Immigration Enforcement and Border Force. Income from trading activities continued to outperform budget with increased income from Bed & Breakfast, Swim Schools and the hire of meeting facilities. The 2025 surplus will be reinvested back into patient care together with retaining thrive. 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 leadership team consisting of Patrick Cairns (Chief Executive Officer), Peter Moore (Chief Finance Manager), Helen Leadon (Human Resources Manager), Sarah Ward (Clinical Director), Janine Green (Centre Manager Harrogate) and Andy Malcolm (Executive Officer Scotland). During the year Andy Malcolm left the charity and was replaced by Stuart Grant.

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, health 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

There were no material post balance sheet events up to the date of approval of the financial statements.

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

Following a competitive tender process, BHP LLP were appointed as statutory auditor from 2025. Sumer Auditco Limited were appointed as auditor to the company following BHP LLP becoming part of the Sumer Group on 31 December 2025, which required a change in audit firm to comply with applicable regulatory requirements. In accordance with section 487(2) of the Companies Act 2006, Sumer Auditco Limited are deemed to be reappointed annually.

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

Ricky Wood

Signer ID: GTLN73X2JC...

R Wood (Chair of the Finance and Human Resources Committee)
Trustee

12/07/2026 GMT
Date: …………………………………..

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF THE POLICE TREATMENT CENTRES

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 2025, which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated 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 group’s and parent charitable company’s affairs as at 31 December 2025, 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 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 group and parent charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 which includes the strategic report and the directors' report prepared for the purposes of company law 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 included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 trustees' responsibilities statement, the trustees (who are also the directors of the parent 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 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor 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 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group and parent charitable company through discussions with management and trustees, and from our knowledge and experience of this organisation;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group and parent charitable company, including the Charities Act 2011, the Companies Act 2006, data protection, health and safety legislation, CQC regulations and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and trustees;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit of the group and parent charitable company.

We assessed the susceptibility of the group and parent charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions;
- assessed whether judgments and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

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

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF THE POLICE TREATMENT CENTRES (CONTINUED)

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Laura Masheder

Signer ID: CRZCVPKXXZ...

Laura Masheder (Senior statutory auditor)

for and on behalf of

Sumer Auditco Limited
Statutory Auditor
Chartered Accountants
Rievaulx House
1 St Mary's Court
Blossom Street
York
YO24 1AH

Date: 15/07/2026 GMT

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Income and endowments from:						
Donations and legacies	4	**827,218**	**55,000**	**-**	**882,218**	594,852
Charitable activities	5	**5,893,230**	**-**	**-**	**5,893,230**	5,533,425
Other trading activities	6	**442,710**	**-**	**-**	**442,710**	403,118
Investments	7	**443,840**	**-**	**-**	**443,840**	482,374
Other income	8	**275,215**	**-**	**-**	**275,215**	273,009
Total income and endowments		**7,882,213**	**55,000**	**-**	**7,937,213**	7,286,778
Expenditure on:						
Raising funds	9	**84,406**	**-**	**-**	**84,406**	65,938
Charitable activities	10	**7,347,700**	**-**	**208,842**	**7,556,542**	7,029,306
Total expenditure		**7,432,106**	**-**	**208,842**	**7,640,948**	7,095,244
Net income/(expenditure) before net gains on investments		**450,107**	**55,000**	**(208,842)**	**296,265**	191,534
Net gains on investments		**311,484**	**-**	**-**	**311,484**	366,049
Net income/(expenditure)		**761,591**	**55,000**	**(208,842)**	**607,749**	557,583
Transfers between funds	20	**156,490**	**(156,490)**	**-**	**-**	-
Net movement in funds		**918,081**	**(101,490)**	**(208,842)**	**607,749**	557,583
Reconciliation of funds:						
Total funds brought forward as previously stated		**20,392,147**	**156,490**	**12,401,620**	**32,950,257**	32,394,573
Prior year adjustment		**133,637**	**-**	**-**	**133,637**	131,738
Total funds brought forward as restated		**20,525,784**	**156,490**	**12,401,620**	**33,083,894**	32,526,311
Net movement in funds		**918,081**	**(101,490)**	**(208,842)**	**607,749**	557,583

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Total funds carried forward		**21,443,865**	**55,000**	**12,192,778**	**33,691,643**	33,083,894

All of the above results are derived from continuing activities. The Consolidated statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHARITY STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Income and endowments from:						
Donations and legacies	4	**1,044,833**	**55,000**	**-**	**1,099,833**	1,077,185
Charitable activities	5	**5,861,342**	**-**	**-**	**5,861,342**	5,503,370
Other trading activities	6	**129,468**	**-**	**-**	**129,468**	121,081
Investments	7	**443,840**	**-**	**-**	**443,840**	479,924
Other income	8	**341,215**	**-**	**-**	**341,215**	3,009
Total income and endowments		**7,820,698**	**55,000**	**-**	**7,875,698**	7,184,569
Expenditure on:						
Raising funds	9	**69,572**	**-**	**-**	**69,572**	63,022
Charitable activities	10	**7,319,330**	**-**	**208,842**	**7,528,172**	7,001,295
Total expenditure		**7,388,902**	**-**	**208,842**	**7,597,744**	7,064,317
Net income/(expenditure) before net gains on investments		**431,796**	**55,000**	**(208,842)**	**277,954**	120,252
Net gains on investments	15	**311,484**	**-**	**-**	**311,484**	366,049
Net income/(expenditure)		**743,280**	**55,000**	**(208,842)**	**589,438**	486,301
Transfers between funds	19	**156,490**	**(156,490)**	**-**	**-**	-
Net movement in funds		**899,770**	**(101,490)**	**(208,842)**	**589,438**	486,301

CHARITY STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	**Unrestricted funds 2025 £**	**Restricted funds 2025 £**	**Endowment funds 2025 £**	**Total funds 2025 £**	As restated Total funds 2024 £
Reconciliation of funds:						
Total funds brought forward as previously stated		**20,392,147**	**156,490**	**12,401,620**	**32,950,257**	32,394,573
Prior year adjustment		**(83,978)**	**-**	**-**	**(83,978)**	(14,595)
Total funds brought forward as restated		**20,308,169**	**156,490**	**12,401,620**	**32,866,279**	32,379,978
Net movement in funds		**899,770**	**(101,490)**	**(208,842)**	**589,438**	486,301
Total funds carried forward		**21,207,939**	**55,000**	**12,192,778**	**33,455,717**	32,866,279

All of the above results are derived from continuing activities. The Consolidated statement of financial activities includes all gains and losses recognised in the year and complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		As restated 2024 £
Fixed assets					
Intangible assets	14		**275,885**		-
Tangible assets	15		**20,724,458**		20,569,869
Investments	16		**5,647,340**		5,148,411
			26,647,683		25,718,280
Current assets					
Debtors	17	**796,376**		811,029	
Cash at bank and in hand		**6,788,658**		7,331,116	
		7,585,034		8,142,145	
Current liabilities					
Creditors: amounts falling due within one year	18	**(541,074)**		(776,531)	
Net current assets			**7,043,960**		7,365,614
Total assets less current liabilities			**33,691,643**		33,083,894
Total net assets			**33,691,643**		33,083,894
Charity funds					
Endowment funds	20		**12,192,778**		12,401,620
Restricted funds	20		**55,000**		156,490
Unrestricted funds	20		**21,443,865**		20,525,784
Total funds			**33,691,643**		33,083,894

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

CONSOLIDATED BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

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

Ricky Wood

Signer ID: GTLN73X2JC...

R Wood

Date: 12/07/2026 GMT

The notes on pages 30 to 54 form part of these financial statements.

CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		**2025** £		As restated 2024 £
Fixed assets					
Intangible assets	14		**275,885**		-
Tangible assets	15		**20,724,458**		20,569,869
Investments	16		**5,647,350**		5,148,421
			26,647,693		25,718,290
Current assets					
Debtors	17	**865,839**		852,437	
Cash at bank and in hand		**6,437,126**		7,023,196	
		7,302,965		7,875,633	
Current liabilities					
Creditors: amounts falling due within one year	18	**(494,941)**		(727,644)	
Net current assets			**6,808,024**		7,147,989
Total assets less current liabilities			**33,455,717**		32,866,279
Total net assets			**33,455,717**		32,866,279
Charity funds					
Endowment funds	20		**12,192,778**		12,401,620
Restricted funds	20		**55,000**		156,490
Unrestricted funds	20		**21,207,939**		20,308,169
Total funds			**33,455,717**		32,866,279

The charity's net movement in funds for the year was £589,438 (2024 - £486,301).

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

CHARITY BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

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

Ricky Wood

Signer ID: GTLN73X2JC...

R Wood

Date: 12/07/2026 GMT

The notes on pages 30 to 54 form part of these financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	As restated 2024 £
Cash flows from operating activities			
Net cash used in operating activities	23	**479,871**	993,824
Cash flows from investing activities			
Dividends, interests and rents from investments		**443,840**	504,780
Purchase of intangible assets		**(295,587)**	-
Purchase of tangible fixed assets		**(983,137)**	(462,142)
Net cash (used in)/provided by investing activities		**(834,884)**	42,638
Change in cash and cash equivalents in the year		**(355,013)**	1,036,462
Cash and cash equivalents at the beginning of the year		**7,969,331**	6,932,869
Cash and cash equivalents at the end of the year	24	**7,614,318**	7,969,331

The notes on pages 30 to 54 form part of these financial statements

CHARITY STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	As restated 2024 £
Cash flows from operating activities			
Net cash used in operating activities		**436,259**	890,115
Cash flows from investing activities			
Dividends, interests and rents from investments		**443,840**	504,780
Purchase of intangible assets		**(295,587)**	-
Purchase of tangible fixed assets		**(983,137)**	(462,142)
Net cash (used in)/provided by investing activities		**(834,884)**	**42,638**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**(398,625)**	**932,753**
Cash and cash equivalents at the beginning of the year		**7,661,411**	6,728,658
Cash and cash equivalents at the end of the year		**7,262,786**	7,661,411

The notes on pages 30 to 54 form part of these financial statements

1. General information

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the charity and its wholly owned subsidiary undertaking, PTC 1898 Limited. The results of the subsidiary are consolidated on a line by line basis.

The charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The financial statements are prepared in pounds Sterling ("£"), which is the functional currency of the Charity.

2.2 Going concern

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.

2.3 Income

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.

2. Accounting policies (continued)

2.3 Income (continued)

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.

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.

Officer’s donations previously recorded as donations have been reclassified to Charitable Activities Income, as these amounts directly support the group’s programmes rather than representing unrestricted voluntary income. Management charges previously included within Donations have been reclassified to Other Income, as they relate to recoveries of management services provided. These changes affect presentation only and do not impact total income or funds.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

2.4 Expenditure

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

Expenditure on raising funds comprises 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.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software	-	10% straight line

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold buildings	- 2% straight line
Freehold land	- No depreciation charged
Motor vehicles	- 25% straight line
Fixtures and fittings	- 10% - 33% straight line

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.

2.8 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 Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2. Accounting policies (continued)

2.9 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.

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of past events.

2.12 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.

2.13 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight-line basis over the lease term.

2.14 Pensions

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

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

Income recognition
The financial statements include accrued income of £420,633 (2024: £517,062) 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.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Donations				
Donations and legacies	586,962	55,000	**641,962**	587,554
Legacies	240,256	-	**240,256**	7,298
Subtotal	240,256	-	**240,256**	7,298
	827,218	55,000	**882,218**	594,852
Total 2024 as restated	594,852	-	594,852	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Officer donations	5,570,932	**5,570,932**	5,395,461
Physio, therapy, respite	220,621	**220,621**	55,704
Shop, vending machine, Wi-Fi	31,332	**31,332**	29,410
Third party medical insurance claims	70,345	**70,345**	52,850
	5,893,230	**5,893,230**	5,533,425
Total 2024 as restated	5,533,425	5,533,425	

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Facility hire	313,242	**313,242**	282,037
Fundraising events	5,115	**5,115**	4,099
Lottery	123,062	**123,062**	116,864
Other trading	1,291	**1,291**	118
	442,710	**442,710**	403,118
Total 2024	403,118	403,118	

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from UK listed investments	179,152	**179,152**	179,583
Bank interest receivable	264,688	**264,688**	302,791
	443,840	**443,840**	482,374
Total 2024	482,374	482,374	

8. Other income

	Unrestricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Miscellaneous income	5,215	**5,215**	3,009
Management charge income	270,000	**270,000**	270,000
	275,215	**275,215**	273,009
Total 2024 as restated	273,009	273,009	

9. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Reception shop purchases	13,843	**13,843**	2,920
Lottery costs	51,006	**51,006**	48,917
Investment management fees	18,566	**18,566**	14,105
Administration expenses	991	**991**	(4)
	84,406	**84,406**	65,938
Total 2024	65,938	65,938	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Endowment funds 2025 £**	**Total 2025 £**	Total 2024 £
Treatment Centres	7,347,700	-	208,842	**7,556,542**	7,029,306
Total 2024	6,801,519	18,945	208,842	7,029,306	

Summary by expenditure type

	Staff costs 2025 £	**Depreciation 2025 £**	**Other costs 2025 £**	**Total 2025 £**	Total 2024 £
Treatment Centres	5,021,460	848,250	1,686,832	**7,556,542**	7,029,306
Total 2024	4,585,640	735,323	1,708,343	7,029,306	

	Activities undertaken directly 2025 £	**Support costs 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Treatment Centres	6,614,769	941,773	**7,556,542**	7,029,306
Total 2024	6,016,571	1,012,735	7,029,306	

. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Management and administration - staff costs	**815,835**	882,137
Management and administration - other costs	**64,794**	86,021
Accountancy fees	**16,440**	8,800
Legal and professional fees	**38,566**	35,241
Bank charges	**6,138**	536
	941,773	1,012,735

11. Auditors' remuneration

	2025 £	2024 £
Fees payable to the charity's auditor in respect of:		
Audit fees - parent charity	**12,240**	6,000
Audit fees - subsidiary undertaking	**4,200**	2,800

12. Staff costs

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Wages and salaries	**4,344,744**	4,072,245	**4,344,744**	4,072,245
Social security costs	**424,488**	309,925	**424,488**	309,925
Contribution to defined contribution pension schemes	**252,228**	203,470	**252,228**	203,470
	5,021,460	4,585,640	**5,021,460**	4,585,640

12. Staff costs (continued)

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

	Group 2025 No.	Group 2024 No.
Professional medical staff	**36**	35
Support staff	**80**	79
	116	114

Some staff employed by The Police Treatment Centre (PTC) also have responsibilities for the management and administration of The Police Children's Charity, 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 2025 was £270,000 inclusive of VAT (2024: £270,000). Of this amount £204,500 (2024: £204,500) 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.

Included in staff costs this year is a temination payment of £16,409 paid to one employee (2024: £nil).

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

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	**1**	2
In the band £80,001 - £90,000	**1**	1
In the band £120,001 - £130,000	**1**	1

The total remuneration of the key management personnel of the Group, was £455,615 (2024: £455,615).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, 1 Trustee received £1,321 for travel and general expenses (2024 - £nil).

14. Intangible assets

Group and Charity

	Computer software £
Cost	
Additions	**295,587**
At 31 December 2025	**295,587**
Amortisation	
Charge for the year	**19,702**
At 31 December 2025	**19,702**
Net book value	
At 31 December 2025	**275,885**
At 31 December 2024	-

15. Tangible fixed assets

Group and Charity

	Freehold land and buildings £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 January 2025	**21,973,424**	**106,132**	**6,389,758**	**28,469,314**
Additions	**-**	**-**	**983,137**	**983,137**
At 31 December 2025	**21,973,424**	**106,132**	**7,372,895**	**29,452,451**
Depreciation				
At 1 January 2025	**3,212,929**	**74,004**	**4,612,512**	**7,899,445**
Charge for the year	**350,125**	**16,065**	**462,358**	**828,548**
At 31 December 2025	**3,563,054**	**90,069**	**5,074,870**	**8,727,993**
Net book value				
At 31 December 2025	**18,410,370**	**16,063**	**2,298,025**	**20,724,458**
At 31 December 2024	18,760,495	32,128	1,777,246	20,569,869

Freehold land with a value of £3,400,000 (2024: £3,400,000) is not depreciated.

16. Fixed asset investments

Group

	Listed investments £	Total 2025 £	Total 2024 £
Cost or valuation			
At 1 January 2025	4,510,196	**4,510,196**	4,139,241
Revaluations	311,484	**311,484**	370,955
At 31 December 2025	4,821,680	**4,821,680**	4,510,196
Investment cash	825,660	**825,660**	638,215
At 31 December 2025	5,647,340	**5,647,340**	5,148,411
Historical cost	4,623,607	**4,623,607**	4,436,162

Charity

	Investment in subsidiary £	Listed investments £	Total 2025 £	Total 2024 £
Cost or valuation				
At 1 January 2025	10	4,510,196	**4,510,206**	4,139,241
Revaluations	-	311,484	**311,484**	370,955
At 31 December 2025	10	4,821,680	**4,821,690**	4,510,196
Investment cash	-	825,660	**825,660**	638,215
At 31 December 2025	10	5,647,340	**5,647,350**	5,148,411
Historical cost	10	4,623,607	**4,623,617**	4,436,172

All group and charity investments are held in the UK.

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Company number	Registered office or principal place of business	Class of shares	Holding	Included in consolidation
PTC 1898 Limited	10493577	England & Wales	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year £	Net assets £
PTC 1898 Limited	**345,130**	**(109,204)**	**235,926**	**235,936**

17. Debtors

	Group 2025 £	Group As restated 2024 £	Charity 2025 £	Charity As restated 2024 £
Due within one year				
Trade debtors	**17,880**	22,948	**2,719**	10,936
Amounts owed by group undertakings	**-**	-	**84,624**	53,420
Amounts owed by The Police Children's Charity	**85,068**	70,871	**85,068**	70,871
Other debtors	**185**	185	**185**	185
Prepayments and accrued income	**693,243**	717,025	**693,243**	717,025
	796,376	811,029	**865,839**	852,437

18. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Trade creditors	**53,096**	58,237	**51,500**	56,650
Other taxation and social security	**10,325**	11,451	**404**	225
Accruals and deferred income	**477,653**	706,843	**443,037**	670,769
	541,074	776,531	**494,941**	727,644

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Deferred income at 1 January 2025	**552,309**	52,417	**520,075**	34,500
Income deferred during the year	**163,776**	552,309	**134,200**	520,075
Amounts released from previous periods	**(359,059)**	(52,417)	**(326,825)**	(34,500)
	357,026	552,309	**327,450**	520,075

Deferred income is in respect of advance B&B bookings £29,576 (2024: £32,234) and donations relating to 2026 of £327,450 (2024: £520,075).

19. Prior year adjustments

A prior year adjustment has been made to correct the recognition of Gift Aid on donations income, which had previously been accounted for on a cash basis rather than accrued to the period to which the donations related. The adjustment ensures income is recognised in the correct financial year. The effects of this adjustment are noted in the tables below.

	As previously reported	Adjustment as at 31 December 2024	As restated
	£	£	£
Changes to the statement of financial activity for year ended 31 December 2024			
Donations income	592,953	1,899	**594,852**
Net movement in funds	555,684	1,899	**557,583**

	As previously reported 2025	Adjustment to brought forward at 1 January 2024 2025	Adjustment as at 31 December 2024 2025	As restated 2025
	£	£	£	£
Changes to the balance sheet for year ended 31 December 2025				
Prepayments and accrued income	583,388	131,738	1,899	**717,025**
Unrestricted funds	20,392,147	131,738	1,899	**20,525,784**

There is also a prior year adjustment to recognise gift aid from the subsidiary company to the parent charity as it is paid rather than in the year the profits were accrued to comply with accounting standards. There is nil impact on the group figures as a result of this adjustment.

Officer's donations previously recorded as donations have been reclassified to Charitable Activities Income, as these amounts directly support the group's programmes rather than representing unrestricted voluntary income. Management charges previously included within Donations have been reclassified to Other Income, as they relate to recoveries of management services provided. These changes affect presentation only and do not impact total income or funds.

20. Statement of funds

Statement of funds - current year

	As restated Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
Designated funds						
Clinical wing running costs	**300,000**	**-**	**-**	**-**	**-**	**300,000**
General funds						
General fund	**20,225,784**	**7,882,213**	**(7,432,106)**	**156,490**	**311,484**	**21,143,865**
Total Unrestricted funds	**20,525,784**	**7,882,213**	**(7,432,106)**	**156,490**	**311,484**	**21,443,865**
Endowment funds						
St Andrews, Harrogate	**12,401,620**	**-**	**(208,842)**	**-**	**-**	**12,192,778**
Restricted funds						
Scottish Police Benevolent Fund	**29,831**	**-**	**-**	**(29,831)**	**-**	**-**
Beach Tennis Club	**17,535**	**-**	**-**	**(17,535)**	**-**	**-**
Scottish Police Federation	**96,000**	**-**	**-**	**(96,000)**	**-**	**-**
Energy Saving Trust	**13,124**	**-**	**-**	**(13,124)**	**-**	**-**
Sensory Garden	**-**	**55,000**	**-**	**-**	**-**	**55,000**
	156,490	**55,000**	**-**	**(156,490)**	**-**	**55,000**
Total of funds	**33,083,894**	**7,937,213**	**(7,640,948)**	**-**	**311,484**	**33,691,643**

20. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 January 2024 £	As restated Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Clinical wing runing costs	300,000	-	-	-	300,000
General funds					
General fund	19,442,313	7,284,879	(6,867,457)	366,049	20,225,784
Total Unrestricted funds	19,742,313	7,284,879	(6,867,457)	366,049	20,525,784
Endowment funds					
St Andrews, Harrogate	12,610,462	-	(208,842)	-	12,401,620
Restricted funds					
Scottish Police Benevolent Fund	33,145	-	(3,314)	-	29,831
Beach Tennis Club	19,291	-	(1,756)	-	17,535
Scottish Police Federation	108,000	-	(12,000)	-	96,000
Energy Saving Trust	14,999	-	(1,875)	-	13,124
	175,435	-	(18,945)	-	156,490
Total of funds	32,528,210	7,284,879	(7,095,244)	366,049	33,083,894

20. Statement of funds (continued)

Unrestricted Funds
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. This fund will start to be utilised when capacity of the wings is increased.

Restricted Funds

Scottish Police Benevolent fund - income received from this fund was used on the capital expenditure needs of the Trust, specifically at the Castlebrae site.

Beach Tennis Club - income from this fund was used to fund gym and nursing equipment for the needs of the trust.

Scottish Police Federation - income from this fund was restricted towards the capital refurbishment expenditure of a wing. The wing work was completed within 2023, and the whole grant was utilised.

Energy Saving Trust - income received from Energy Saving Trust was used to fund the capital expenditure of E-bikes for the needs of the trust.

Sensory Garden- income received from the Scottish Police Benevolent Fund for the improvement and ongoing maintenance of the sensory garden.

Once a capital fund had 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.

Endowment Funds

The endowment fund was donated to ensure that the charity had sufficient assets to achieve its charitable objectives. Expenditure charged against this fund represents the depreciation charge on the St Andrews building.

Transfers
A transfer of £156,490 was made this year from restricted funds to unrestricted fund to release funds related to fixed asset projects that had been completed.

21. Summary of funds

Summary of funds - current year

	As restated Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Designated funds	**300,000**	**-**	**-**	**-**	**-**	**300,000**
General funds	**20,225,784**	**7,882,213**	**(7,432,106)**	**156,490**	**311,484**	**21,143,865**
Endowment funds	**12,401,620**	**-**	**(208,842)**	**-**	**-**	**12,192,778**
Restricted funds	**156,490**	**55,000**	**-**	**(156,490)**	**-**	**55,000**
	33,083,894	**7,937,213**	**(7,640,948)**	**-**	**311,484**	**33,691,643**

Summary of funds - prior year

	As restated Balance at 1 January 2024 £	As restated Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2024 £
Designated funds	300,000	-	-	-	300,000
General funds	19,442,313	7,284,879	(6,867,457)	366,049	20,225,784
Endowment funds	12,610,462	-	(208,842)	-	12,401,620
Restricted funds	175,435	-	(18,945)	-	156,490
	32,528,210	7,284,879	(7,095,244)	366,049	33,083,894

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Endowment funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	8,752,565	55,000	12,192,778	**21,000,343**
Fixed asset investments	5,647,340	-	-	**5,647,340**
Current assets	7,585,034	-	-	**7,585,034**
Creditors due within one year	(541,074)	-	-	**(541,074)**
Total	21,443,865	55,000	12,192,778	**33,691,643**

Analysis of net assets between funds - prior year

	As restated Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	As restated Total funds 2024 £
Tangible fixed assets	8,011,759	156,490	12,401,620	20,569,869
Fixed asset investments	5,148,411	-	-	5,148,411
Current assets	8,142,145	-	-	8,142,145
Creditors due within one year	(776,531)	-	-	(776,531)
Total As restated	20,525,784	156,490	12,401,620	33,083,894

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group As restated 2024 £	**Charity 2025 £**	Charity As restated 2024 £
Net income for the year (as per Statement of Financial Activities)	**607,749**	557,583	**589,438**	486,301
Adjustments for:				
Depreciation and amortisation charges	**828,548**	735,321	**828,548**	735,321
Amortisation charges	**19,702**	-	**19,702**	-
Gains on investments	**(311,484)**	(370,955)	**(311,484)**	(370,955)
Dividends, interests and rents from investments	**(443,840)**	(504,779)	**(443,840)**	(504,779)
Decrease in debtors	**14,653**	67,762	**(13,402)**	52,056
(Decrease)/increase in creditors	**(235,457)**	508,892	**(232,703)**	492,171
Net cash provided by operating activities	**479,871**	993,824	**436,259**	890,115

24. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Cash in hand	**6,788,658**	7,331,116	**6,437,126**	7,023,196
Cash held in investment portfolio	**825,660**	638,215	**825,660**	638,215
Total cash and cash equivalents	**7,614,318**	7,969,331	**7,262,786**	7,661,411

25. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	**7,331,116**	**(542,458)**	**6,788,658**
Cash equivalents	**638,215**	**187,445**	**825,660**
	7,969,331	**(355,013)**	**7,614,318**

The charity had no debt in the current or previous year.

26. Capital commitments

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Contracted for but not provided in these financial statements				
Acquisition of intangible assets	**55,000**	-	**55,000**	-
Acquisition of tangible fixed assets	**134,501**	-	**134,501**	-
	189,501	-	**189,501**	-

27. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £252,228 (2024: £203,470). At 31 December 2025, there were no contributions (2024: £nil) payable to the fund and included in creditors.

28. Operating lease commitments

At 31 December 2025 the Group and the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £	Group 2024 £	**Charity 2025 £**	Charity 2024 £
Not later than 1 year	**8,062**	8,341	**8,062**	8,341
Later than 1 year and not later than 5 years	**12,093**	20,156	**12,093**	20,156
	20,155	28,497	**20,155**	28,497

29. Related party transactions

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 (2024: £130,000) has been levied on The Police Children's Charity to cover establishment, administration and wage costs of the Group. At 31 December 2025, £85,068 (2024: £70,871) 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 donations of £430,442 (2024: £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 recognised a donation of £55,000 (2024: £31,000) from the Scottish Police Benevolent Fund.

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 2025, the Charity charged management charges (inclusive of VAT) amounting to £66,000 (2024: £66,000) to PTC 1898 Limited and received a gift aid donation of £235,734 (2024: £217,615).

As at 31 December 2025, the Charity was owed £320,358 (2024: £271,035) from PTC 1898 Limited.