

# Police Rehabilitation & Retraining Trust Annual Report and Accounts

For the year ended 31 March 2018



Rehabilitation and  
Retraining Trust

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# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Police Rehabilitation & Retraining Trust Annual Report and Accounts

For the year ended 31 March 2018

*Laid before the Northern Ireland Assembly*

*Under the Audit and Accountability Companies (Public Sector Audit) Order (NI) 2013*

*By the Police Rehabilitation & Retraining Trust*

*on*

*28 June 2018*

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## Chairman's Foreword

I am privileged to introduce the 2017-2018 Annual Report for the Police Rehabilitation and Retraining Trust (PRRT).

The Chief Executive's (CEO) commentary attached sets out the highly successful year that has been achieved, measured by the financial reports, the satisfactory Internal Audit Reports, the achievement of the Key Performance Indicators, and the monitoring of the outcomes for clients and (through Focus Groups), their satisfaction with the services provided.

In common with the rest of the public sector across Northern Ireland, PRRT has been required to continue to operate within a constrained budget, set for just 12 months at a time. This necessitates close attention to continuing to reduce costs where possible, and absorbing statutory pay agreements. The CEO and his Finance Team have applied themselves diligently to that task, and again, have brought PRRT across the line within the necessary budget tolerances. The CEO rightly points out that the year on year reductions are becoming increasingly difficult to absorb, without directly impacting on the services provided, and the associated waiting times.

The need for PRRT's services to the core group of clients (i.e. former Royal Ulster Constabulary (RUC) and Police Service of Northern Ireland (PSNI) officers) continued unabated, with new clients coming forward at a consistent rate. The continuing need for the services, and their value, was also confirmed by the external review of the Trust (and the Northern Ireland Police Fund, (NIPF)) by Edgar Jardine. The CEO's report sets out the main findings of that Review. Whilst the report suggested that there might be some advantages in both organisations operating as one, both PRRT and NIPF concluded that the case for a full merger was not compelling. The two organisations have however agreed to explore closer ways of working, particularly in the interface with their respective client groups.

The report also includes an update on the clinical services that PRRT now also offers outside its core group to serving Prison Officers (those referred to PRRT by Northern Ireland Prison Service (NIPS)), and serving PSNI officers, through the Wellbeing Project, funded by the Police Federation for Northern Ireland. The latter has recently been formally assessed, and is receiving very high levels of satisfactory feedback from the officers involved.

On behalf of the Board, I want to express our thanks and appreciation to the CEO and all of the PRRT staff for their continued positive attitude and commitment and professionalism through a series of uncertain times. They strive continuously for improvement and have inbuilt antennae for the client's needs and mindset.

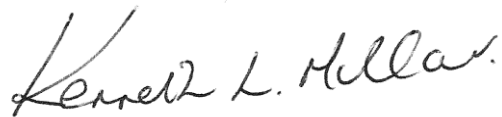
I want also to express my personal thanks to the Board members for their support during the year, and the open, supportive and challenging role that they bring to the work of the Board. I should pay particular acknowledgement to the work of the Audit and Risk Committee, chaired by Brenda Maitland, for their approach to risk management and their attention to detail.

As ever, our Sponsor Department, Department of Justice (DOJ), have continued to participate in a healthy and productive working relationship, and we are grateful for their understanding, their support and their advice.

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Society in Northern Ireland owes much to the RUC and PSNI, (and to others in the Justice system). Using public funds to provide quick and appropriate access to psychological, physical and personal development services for former police officers and their families is a small recognition of that debt. PRRT will continue to use those funds to meet the needs of those former officers in the best and most professional way that we can.



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**Ken Millar**  
**Chairman of the Board of Directors**

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## Performance Report:

### Chief Executive's Foreword

As Chief Executive and Accounting Officer I am pleased to present the Annual Report and Accounts for the financial year ended 31 March 2018.

Over the past number of years, we have developed our performance reporting on an outcomes basis. This more clearly shows the impacts PRRT services have on our clients' lives. I can report that during the past year, PRRT have, again, consistently achieved its key outcomes and met associated performance targets and continues to meet its corporate objectives. The more detailed performance reports of each of the Departments provide an insight into the work carried out and the continuing positive outcomes.

The Board and Senior Management team review our objectives, outcomes and business planning performance measures against the draft Programme for Government (PfG) and have established the following linkages with the services PRRT provide:

#### **PfG outcomes**

- 4 We enjoy long, healthy, active lives;
- 5 We are an innovative society, where people can fulfil their potential;
- 6 We have more people working in better jobs;
- 8 We care for others and help those in need;
- 11 We have high quality public services

#### **PfG indicators:**

- 3 Increase in life expectancy;
- 6 Improve mental health;
- 14 Improve the skills profile of the population.

In setting our performance targets we review the associated risks and how we can mitigate against these. A comprehensive Risk Register is produced. Both the performance targets and risk register are reviewed regularly by SMT, Board and the Audit and Risk Committee.

One of PRRT's key performance targets for each service department is the number of people we treat, the number of sessions used, how we manage or waiting lists and the outcome for clients. The detailed reports found on pages 12-30 highlight our outcomes in relation to those targets.

Performance outcome throughout the year was strong with 67% of Healthcare clients (Psychological and Physiotherapy) more having their problems resolved or working towards resolution and 97% of Personal Development and Training Clients feeling more positive about the future after using the service.

We continue to develop and provide services for a wide range of clients, our core client base continuing to be retired and retiring police officers. In addition, over the last number of years we have been developing the provision of services for a number of other key stakeholders: -



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- We provide clinical services, on a contracted out basis, for PSNI Occupational Health and Welfare;
- We are continuing to play a key role in the Police Federation of Northern Ireland's Well Being Project, having delivered bespoke clinical training to nearly 2,000 officers;
- We work directly across many parts of PSNI in developing appropriate and relevant training to meet their specialist needs;
- Over the past year, we have been working closely with the Northern Ireland Prison Service to develop and deliver a range of clinical services to meet their needs. This is an area of work which is growing significantly as we continue to refine our service delivery to meet their needs;
- We continue to provide a range of training and clinical services for a number of DOJ bodies;

### **Research and Reviews during 2017/18**

Over the past year we have carried out some extremely valuable research across our client group and other key stakeholders. Internally, we developed a range of focus groups, so that we would be in a position to engage with the users of our services directly on a range of issues impacting on them.

#### **1. Focus Groups**

The Senior Management Team, through an independent facilitator, held a number of focus groups with clients across each of our core service departments in order to try to develop a comprehensive range of feedback from the users of our services. Outcomes were:

- Very high levels of client satisfaction
- Clients can be reluctant to engage with other public services
- They remain concerned about their personal security and privacy
- They welcome the secure site, and dealing with security cleared personnel for their services
- They can be reluctant to repeat or explain their trauma history
- They can be reluctant to discuss their working background
- They have a range of complex needs

#### **2. Smaller Policing Bodies Review**

The Department of Justice commissioned an external review of smaller policing bodies, which has provided us with comprehensive, independent evidence of the effectiveness and relevance of our service provision. The review fulfils a commitment to "have concluded a research project to enable the Minister to reach an informed view as to how to meet the current and future needs of the respective client groups of Northern Ireland Police Fund and PRRT." The review was carried out by a retired senior civil servant, his key conclusions in relation to PRRT remit and service provisions were:

- The rationale for establishing the PRRT is still valid – many retired officers who were subject to traumatic events in the course of their work still bear the consequences in retirement and this impacts significantly in their day to day lives;
- The outcome data over the past number of years demonstrate ongoing demand;

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- The level of assessed risk for psychology clients is significantly higher than that of the general population;
- Clinical treatment (both psychology and physiotherapy) has to take account of a complex mix of symptoms and trauma as a result of clients' policing background;
- Triggers such as current terrorist events, media cover of anniversaries and high profile inquests or enquiries continue to result in an ongoing demand from retired officers;
- Many clients report that they are extremely reluctant to avail of the relevant statutory services due to their policing background and associated security concerns;
- Police officers differ from most other services in that threats extended beyond their time on duty to their home life and did not necessarily disappear on retirement;
- Clients remain concerned with their own security and are comfortable accessing the services of PRRT where they have assurance that they are dealing with staff who are security cleared and that they will not be required to share waiting rooms etc. with those with whom they may have dealt professionally in the course of their working life.

The conclusions from these outcomes and feedback of these exercises provide independent evidence of the ongoing need for PRRT services. They also give an external objective validation of the effectiveness and positive outcomes PRRT services have on our clients' lives.

The Executive team and the Board continue to develop their working relationships, gaining benefits from the various perspectives, wide experience and the valuable challenge function which the Board continues to bring to PRRT. Over the past year the Board have demonstrated their support for PRRT on a number of challenging areas, communicated directly with sponsor department and have provided me with assistance in engaging with our stakeholders.

As a public body, we continue to develop a close and effective working relationship with the DoJ and their understanding of our role and their ongoing support is vital for the future success of PRRT. The Board and SMT continue to promote an open, transparent and productive relationship with the sponsor team. Sponsor Branch effectively ensure that the necessary governance demands and management of risk continue to be met and reported on. The DoJ Internal Audit team have provided an extremely valuable assurance that key internal controls are operating effectively across the Trust and have reported positively through the Audit and Risk Committee to the Board, on a number of potentially high risk areas of PRRT.

It is important that I continue to stress how external issues, beyond our control, and ongoing uncertainties around longer term funding will continue to be a challenge to PRRT. However the commitment, professionalism and adaptability of staff throughout the organisation will allow us to meet these challenges. We will continue to develop our services efficiently and effectively to ensure we remain fully focused on meeting client needs and delivering positive outcomes.

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## Overview

I am pleased to report on the business and performance of PRRT across the financial year ended 31 March 2018.

## Statutory Duties and Background

On 1 April 2015 PRRT became an Executive Non Departmental Public Body (NDPB) of the Department of Justice (DoJ). This followed founding legislation for PRRT being passed during 2014-15, by way of the Financial Provisions Act (NI) 2014, and with the associated statutory regulations laid on 11 June 2014, which came into effect on 10 July 2014.

PRRT Ltd was dissolved on 10 November 2015. PRRT body corporate was formed from 1 April 2015.

PRRT complies with the corporate governance and accountability framework arrangements (including '*Managing Public Money Northern Ireland*' (MPMNI)) issued by the Department of Finance (DoF) (formerly Department of Finance and Personnel) and the DoJ.

## Principal activities and business review

The principal activities of PRRT during the year were to assist former and serving members of the Royal Ulster Constabulary and the Police Service of Northern Ireland with psychological therapies, physiotherapy, personal development and training prior to and following cessation of their service. PRRT has also provided services to other DoJ bodies.

## Performance Analysis

A summary from each of the service departments at PRRT highlights the significant events that occurred over the past year and provides an analysis of the key performance indicators set for each department is detailed out in the following pages.

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## Psychological Therapies Department

### Clinical Service

This year has been a successful and a busy one for the Psychological Therapies team at PRRT. We are very pleased to continue to provide the highest standard of psychological therapies to our patients and consistently achieve positive outcomes. In conjunction with this, we are working hard to ensure that specialist training in the field of personal and trauma resilience lays a foundation that will in some way help decrease the risk of psychological injury to those in close contact with traumatic incidents and material.

Despite an increase in referral rates generally we continue to meet the constant demand from the retired officer population for specialist clinical treatment seeing all urgent cases allocated to treatment within 10 days. Family members, including children, continue to use the clinical service both for treatment for their own service related needs and to access support for their loved ones. As the internal provider of psychological treatment to PSNI we continue to work in close partnership with PSNI OHW to provide evidenced based treatment to serving officers.

This year has seen all members of the core clinical team expand their clinical work to include the provision of specialist workshops around the province. These practical workshops are based on a strong scientific evidence base and very importantly what we as clinicians have learned after almost two decades from listening to our patients during treatment now being able to share their knowledge with those working on the ground. This very demanding schedule has been carefully maintained to ensure that our clinical treatment provision is not affected and our team are well supported. As you will see from the patient feedback and statistics provided within this report the quality of our treatment service has remained at a very high level thanks to the expertise and commitment of the clinicians and support staff.

There has been no change to our patient profile during this year. The clinical team provide treatment for a wide range of complex and chronic cases. Presentations are varied ranging from those who have recently experienced traumatic incidents to those who experience conditions that have built up over many years. As well as post trauma symptoms, anxiety and depression the team treat a broad range of psychological problems including obsessive compulsive disorders, self-harm, addictions, anger issues and relationship difficulties linked to service stressors. The age range of our patients spans children at primary school to those well into their retirement following 30 plus years of service. Reassuringly our patients continue to consistently present as motivated and courageous in their tackling of these debilitating problems which means, despite the complexity of the problems, working collaboratively we see excellent results.

Patient feedback demonstrates that 98% of all respondents were either very satisfied or satisfied with their treatment, with 88% of all patients rating their quality of life as better following treatment.

A sample of written feedback from patients:

*I highly recommend PRRT to anyone who has had a trauma in their life. I couldn't have managed without the help and support of my clinician has given be getting me through the loss of my family member. I can't thank you enough.*

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*I cannot find the words to explain how much this service has and hopefully will continue to change my life. My husband and family cannot thank my clinician enough for his help and support.*

*When I contacted PRRT I was at rock bottom. I don't think my family and work colleagues were aware of what I was going through. Since my treatment I now feel less guilty about the past.*

*This service and my therapist I could never thank enough. Giving me the ability of being able to start my own business. Giving me a zest and enjoyment of life again.*

*My clinician really helped me work out my issues. She made me feel very at ease I told her many things that I had not told anyone before. I feel like I have really turned a corner.*

*Very satisfied. I came in a mess, confused and at a very low ebb. I have spoken about things I never have before. Near the end, I realised I had been on a journey, the dots were connected and my condition made sense. Cannot thank my clinician enough.*

*It makes such a big difference having a service which understands policing situations and means you don't have to get stressed out more having to explain things.*

*Great service. I would have been lost without it.*

All department clinicians have attended professional development training courses throughout this year to ensure that patients are offered the most up to date and effective treatments for their service related conditions.

### **User Engagement**

A focus group was developed during the year, to review the current trends and needs of the client group in terms of the Psychological Therapies Service at PRRT. The participants represented a range of clients who use the service and also because they could provide valuable contributions to answering the issues being researched. The feedback from this group of service users has been extremely positive and encouraging. Their experience of psychological treatment and their knowledge of the treatment processes are excellent. They have also displayed good knowledge of eligibility and how to access the service. It is interesting to see the themes of highly skilled and knowledgeable clinicians working within a secure environment are very much valued by this population. Participants also valued the ease of access to the service and the feeling that they would be treated until they achieved their treatment goals.

Following this research a number of recommendations were produced by the researcher based on the feedback from the focus groups. The team have reviewed the recommendations and where appropriate the relevant changes are being implemented.

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## **Training and Consultations external to the core client group**

### **Promoting Mental Well Being with the Police Federation of Northern Ireland**

We continue to work in partnership with the Police Federation of Northern Ireland and PSNI Occupational Health and Welfare service to provide preventative Trauma Resilience training and increased access to clinical treatment for serving PSNI Officers. Several members of the clinical team have been contributing to a large scale mental well-being programme aimed at providing serving PSNI Officers with practical psychological training and in partnership with PSNI's Occupational Health and Well-being service increased access to clinical treatment if required. The clinical team have designed and delivered unique psychological training courses to district officers, specialist teams and student officers. By utilising the information provided to us by our police officer patients in treatment coupled with evidenced based models we aim to equip officers in a bespoke way to better manage the stressors associated with policing.

### **Partnership Working with the Northern Ireland Prison Service**

The past year has witnessed the demand for psychological therapies increase significantly for Prison Officers under this new contract. Officers are referred to PRRT via their HR department or Occupational Health service. The clinical team are pleased to be able to support this population with the skills they have developed and look forward to seeing this service continue to develop over this next year. In addition we have provided urgent and timely Psychological First Aid to NIPS to support staff who have been involved in traumatic incidents. Specialist training for Prison Officers and Management is currently being designed and will be facilitated in partnership with the NIPS training team over this year.

### **Partnership working with the Police Service of Northern Ireland's (PSNI) Occupational Health and Wellbeing Service (OHW)**

We continue to work with our colleagues at OHW. Contributing to the treatment of serving officers as part of OHW's overall support is a high priority for the department and we look forward to planning how we can continue this partnership this year to help ensure that all serving officers are seen and treated quickly and effectively following any incidents

### **Sharing Knowledge and Skills with the PSNI**

Over the past year the service has continued to work closely with our colleagues in the PSNI. A number of specialist training programmes have been designed and delivered to officers who are potentially at high risk focusing on areas such as Trauma Resilience and Managing Individuals with Mental Health Issues during critical incidents. Specialist consultations and contributions to existing PSNI courses have also taken place with excellent working relationships being maintained.

### **Working in Partnership with DoJ Learning and Development Forum**

We continue to deliver a range of bespoke training services for various agencies within the DOJ family. We have provided training specifically for those professionals who are exposed to traumatic stressors.

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## **Psychological First Aid**

The service continues to provide a bespoke model of Psychological First Aid to those members for the DOJ family who have been in immediate contact with a traumatic incident. This specialist support delivered by senior clinicians continues to receive very positive feedback and has assisted professional teams in the management of traumatic incidents.

## **Knowledge Sharing**

Working partnerships with the PSNI, Statutory Mental Health teams and links with Ulster University and Queen's University have enabled mutual sharing of clinical expertise. The clinical team work closely with the PSNI Police College at Garnerville in contributing to officer continued professional development.

## **Psychological Therapies Key Performance Measures 2017-18**

- During the 2016-2017 year the psychological therapies services treated 227 new patients.
- Waiting times for medium to high risk cases were both on target. Average waiting times for non-urgent cases increased during the year due to staff sick leave but are now reducing again. All referrals were without exception offered an Initial Assessment appointment within 10 days. All urgent cases have been allocated to treatment immediately during the past year. Overall PRRT provided 3034 psychological sessions during the year.
- Of 58 online completed satisfaction surveys, 98% of patients following treatment provided positive feedback stating services provided were rated "satisfied or very satisfied".
- The team designed and carried out 84 specialist courses for the DOJ including the Police Service of Northern Ireland before 31<sup>st</sup> March 2018

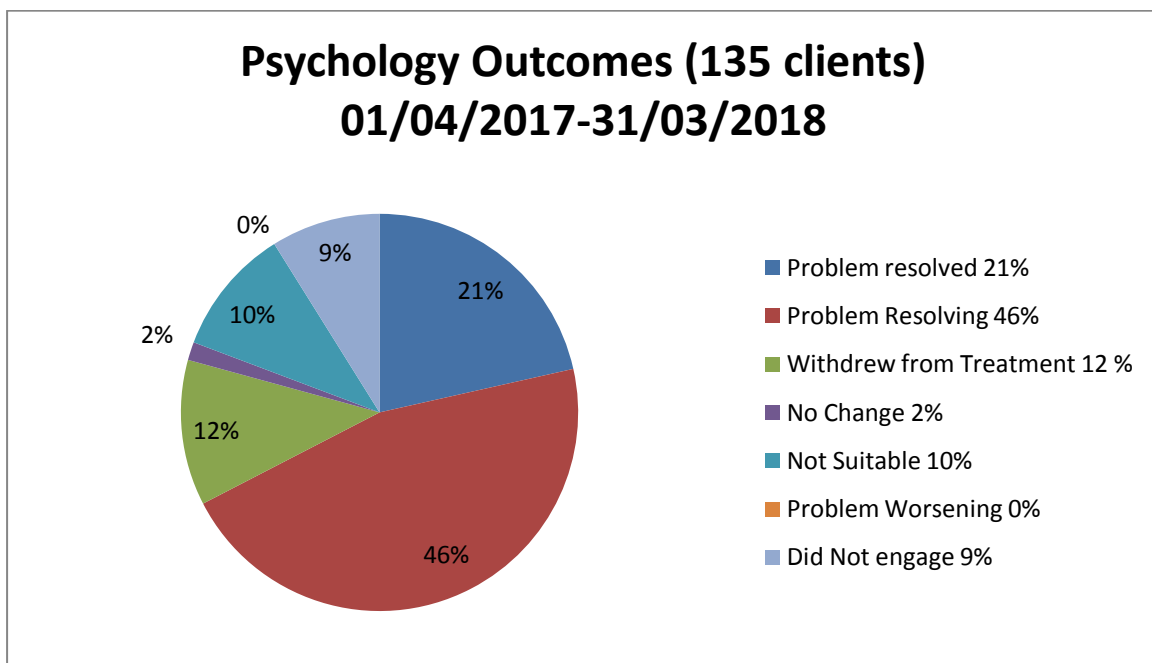
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### Health outcomes 2017-18

At the end of treatment the treating clinician will assign each patient a global treatment outcome. These assigned outcomes have been categorised as:

- **Problem Resolved** – Extinction of symptoms and/or achievement of treatment goal.
- **Problem Resolving** - Significant decrease in presenting symptoms and confident in progression towards achieving treatment goal with further repetition of strategies learned.
- **Withdrew from treatment** – Client removed themselves from treatment.
- **No Change** – No progress has been made in achieving treatment goals.
- **Not suitable** – client was not deemed suitable to avail of psychology services.
- **Problem Worsening** – Patient’s symptoms have increased.





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## Physiotherapy Department

The Physiotherapy team continues to provide a high quality, evidence based service to our clients in order to enable them to maintain and improve their quality of life and functional ability. The core business of the department continues to be one-to-one musculoskeletal physiotherapy delivered at Maryfield and through our regional associate practices.

Our Maryfield centre offers prompt assessment and treatment to clients from the Belfast area while our network of associate practices offers our regional clients a local service which is easily accessible via our telephone triage system.

### Regional Service

The current contract for the provision of our regional service expires at the end of August 2018. We have therefore spent considerable time in the second half of this year preparing for the retender for provision of this vital service. This was advertised in late March and applications will close in mid- April 2018. We hope that this process will enable us to increase choice for our regional clients and to provide services in areas currently not well served such as the West of the province. We have planned this process in such a way as to minimise any disruption to service

### Group work

Group exercise courses such as Tai Chi, Core Stability and Hydrotherapy continue to be a useful adjunct to our service, encouraging clients with long term, chronic and often painful conditions to become more active and to improve their general health and wellbeing.

### Continuous Professional Development (CPD)

Team members attended various external courses as part of their CPD activities. This year in addition we hosted a course on trigger point therapy for the team and for our associates and other colleagues. The team also attended Physiotherapy UK the annual national conference for the profession.

### User Engagement

Following the development of our user engagement strategy and the consequent report from the client focus groups held in 2016, we produced a response document to the recommendations made. This included an action/implementation plan and over the year we have worked through these actions. Many of the issues raised related to understanding of the existing service available. The new website has gone a long way to resolving many of these by acting as a single source of up to date information. We have updated the 'frequently asked questions' section to specifically cover areas where there was poor understanding. We have formalised our approach to tailored packages of care for those with more complex needs and again this is highlighted on the website. In response to the suggestion of using video calling for triage appointments, after conducting a bigger sample survey, we concluded that the uptake of this would be minimal and could lead to some confusion around the nature of the triage process.

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### **Service audit outcomes**

The findings from the 2017-18 client satisfaction survey revealed that 97% of clients were very satisfied or satisfied with the service, whilst 95% of clients felt that they gained moderate to great benefit from the treatment they received. We received 249 completed discharge questionnaires with many positive comments:

*'Very professional and friendly service by the staff at Maryfield. They telephoned exactly when they stated and were polite and competent. Having suffered from my condition for a while I received complete relief from the treatment which allowed me to resume to full mobility. This scheme enables me to enjoy a healthy lifestyle having suffered injury during my police career.'*

*'I wish to compliment the staff at PRRT for their help and support to me, especially at a time that I was at a very low point resulting from very severe headaches over a long period. The professional support that followed brought, more or less, immediate relief. I am so grateful to all concerned.'*

*'I cannot praise (name) enough, she tells it as it is and does not hold back in issuing instructions which if followed help your recovery as it did with me. PRRT has been extremely helpful to me, when I am in NHS premises I feel the need to hide my career in the RUC and sometimes this can be detrimental to my treatment, it's good to be in a secure place when my past career can cause friction.'*

### **Links with the Ulster University at Jordanstown (UUJ)**

The department continues to offer one placement per year for a final year physiotherapy student. This allows us to maintain links with the UUJ and to share our knowledge and expertise.

### **DOJ**

The department continues to offer support to the wider DOJ family providing treatment to serving officers through the PSNI's OHW Seapark Scheme, the Youth Justice Agency and the NI Policing Board. This year we also developed a service for serving Northern Ireland Prison Service staff. This service became available in September and we have commenced providing treatment to a small number of clients on referral from their HR department.

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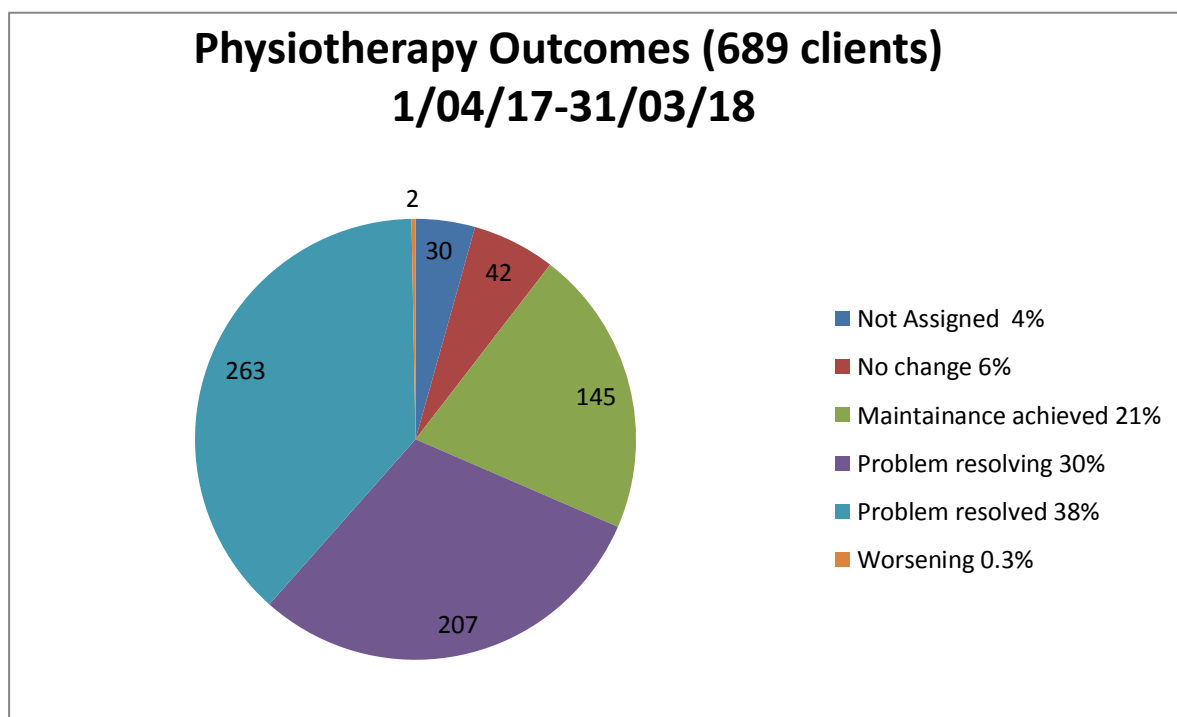
### Physiotherapy Key Performance Measures – 2017-18

- An outcome target was set that 80% of clients outcomes on discharge would be problem resolved, resolving or maintenance achieved. The actual figure was 89%
- A minimum target of 750 clients was set for 2017-18. The total new cases seen were 836. While this figure is equivalent to last year the client profile within it has changed with an 8% rise in regional clients and a 2% rise in 1:1 referrals to Maryfield. This was balanced by a reduction in the number of clients enrolled for group programmes (see graph on group programmes – page 25))
- The department had targeted to deliver 330 1:1 sessions per month; this was exceeded with an average of 374 per month being seen. This reflects the 8% increase in referrals to our regional providers, the budget was adjusted mid-year to facilitate this
- Specialist programs to improve long term condition management for a minimum of 500 group places per annum was set as a target. 765 group places were achieved. The number of courses delivered was 16% down on the previous year with a consequent decrease of group places of 18%. This is however still well in excess of the minimal target which reflects the need to be flexible in the amount of group work provided in response to demand for treatment sessions.
- Our target is to offer assessments to all clients within two weeks of referral. No client waited more than 2 weeks for assessment

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## Healthcare Outcomes for 17-18

- **Problem Resolved** – Resolution of presenting signs, symptoms and achievement of treatment goals.
- **Problem Resolving** - Significant decrease in presenting signs and symptoms and achievement of treatment goals. Full recovery is expected with ongoing exercise/compliance strategies.
- **Maintenance Achieved** – This outcome is used where the treatment goals are not aimed at resolution of signs and symptoms but at the establishment of better self-management of long term chronic conditions and prevention of deterioration. While there may be subjective improvement and some increase in functional ability, significant or progressive objective improvement is not expected.
- **No Change** – No progress has been made in achieving treatment goals. There is no change in signs and symptoms (generally results in onward referral).
- **Not assigned** - are those who did not complete their course of treatment, mainly those discharged for Could Not Attend /Did Not Attend and who did not complete their measures.
- **Problem Worsening** – Client’s signs and symptoms have deteriorated/worsened (results in onward referral for further investigations).



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## Personal Development and Training

Throughout the year the staff of the Personal Development and Training Service has strived to assist our clients in considering their options post policing. Serving and retired officers have benefited from advice, information and guidance provided by service staff to put in place plans for the future. Other benefits for clients are recognition of their wide and varied skills, knowledge and expertise resulting in increased confidence and self-belief.

To support clients in preparing for retirement the service focuses on 3 key strands, which are

- Career and Development Coaching
- In-House Training
- Training Support

The year has been marked by a continued demand for services across all three strands. A higher number of serving officers (58%) contacted PRRT for career and development coaching than retired officers (42%).

The Citizens Advice Bureau delivered over 60 sessions at Maryfield. This outreach service brings information, advice and guidance to clients eligible for support from health and welfare services. PRRT clients have benefitted from assistance with the completion of statutory benefit applications. This is particularly relevant to officers in the process of medical retirement and is well received.

During the year the service was audited by external bodies and was successful in retaining the 'matrix' quality standard for information, advice guidance services, approval to continue delivering accredited qualifications by the Institute of Leadership and Management and the British Computer Society.

### Coaching and Development Sessions

Over the year a total of 438 new clients met with Career and Development Coaches to realise their potential in relation to options both pre and post retirement. The number of new clients in 2016/17 was 441. This demonstrates a consistent uptake and demand for one-to-one coaching sessions.

The number of sessions attended was 840 (732: 2016/17) this represents a 15% increase in sessions. Eligible clients can meet with a Career and Development Coach in Belfast, Enniskillen and Coleraine.

### In-House Training Courses

Courses presented by PRRT are delivered by internal staff, the Career and Development Coaches, and external providers. In 2017/18 internal staff delivered 14 courses at Maryfield. The Skills and CV course remains the most popular, 81% of clients attending rate it as excellent and 19% as good.

One client commented that they found the course to be

*'very informative and useful, certainly feel better equipped to commence attempting a CV.'*

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The PRRT Pre- Retirement course, also delivered by internal staff, was rated as excellent by 75% of clients attending and good by 25%.

Clients commented that  
*'it helped me overcome fear of the unknown.'*

*'very informative and have left feeling more positive.'*

All other courses are delivered by external providers at Maryfield, they are:  
Level 3 in Education and Training, European Computer Driving Licence (ECDL) training, Considering Self Employment and Business Start-up Programme.

The table below details overall satisfaction rates.

Course	Excellent	Good
Level 3 Education and Training	44%	56%
ECDL	79%	21%
Considering Self Employment	40%	60%
Business Start Up Programme	79%	21%

### Training Support

The number of clients applying for Training Support has increased. Training Support enables eligible clients to meet the costs of courses delivered by training providers in a range of areas. In 2017/18 327 (288: 2016/17) separate applications were received for Training Support. The budget was maximised exceeding the target of 95%.

### Client Satisfaction Survey

Clients continue to provide feedback on their experience of career and development coaching through completion of a client satisfaction survey. 93% were either very satisfied (83.33%) or satisfied (10%) with the service. 7% of respondents skipped this question.

Clients also provided the following comments in relation to experience of the career and development coaching.

*'Excellent service'*

*'The Coach was very helpful and supportive – she gave me a lot of confidence moving forward'*

*'I did the course on CV preparation, and coaching and mentoring. Great courses and plenty of support!'*

## THE POLICE REHABILITATION AND RETRAINING TRUST

*'The Coach was very pleasant and helpful, she really made me feel that I was capable of other roles on leaving the police service.'*

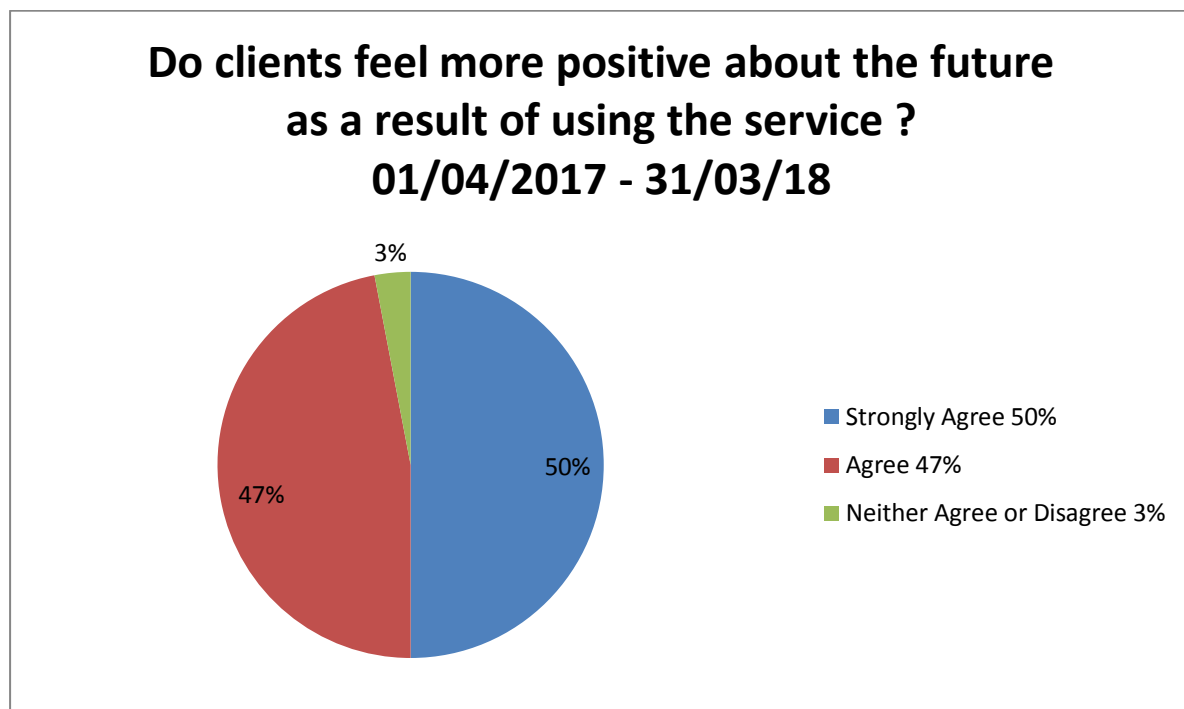
*'The Coach has been very beneficial and supportive of my efforts to find an appropriate job for my circumstances'*

*'With the help and support I received I moved into employment in a totally new field, but a field I was always interested in.'*

*'Very friendly, knowledgeable and encouraged me with genuine enthusiasm'*

### Personal Development and Training Key Performance Measures – 2017/18

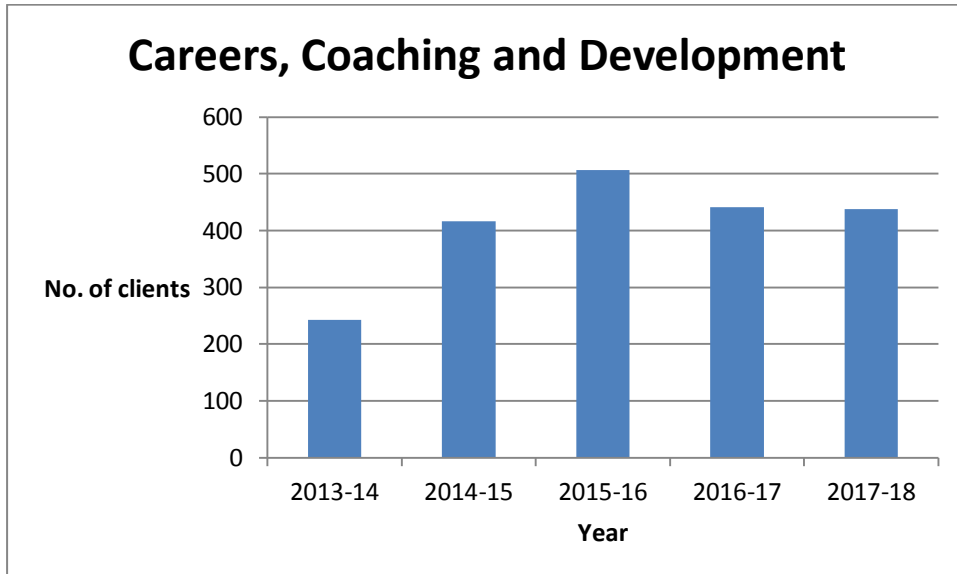
- Targets were set to deliver a minimum of one-to-one coaching sessions (personal and professional) to 450 new clients. The actual numbers of new clients was 438 (2016-17: 441).
- PD&T planned to deliver a minimum of 750 coaching sessions/contacts, actual delivery was 840 (2016-17: 732).
- Achieve a minimum 80% occupancy across all courses delivered in 2017/18, actual average occupancy is 59%
- Targets were set to maintain waiting time for new clients requiring development coaching sessions to a maximum of 14 days from contact, this was achieved.



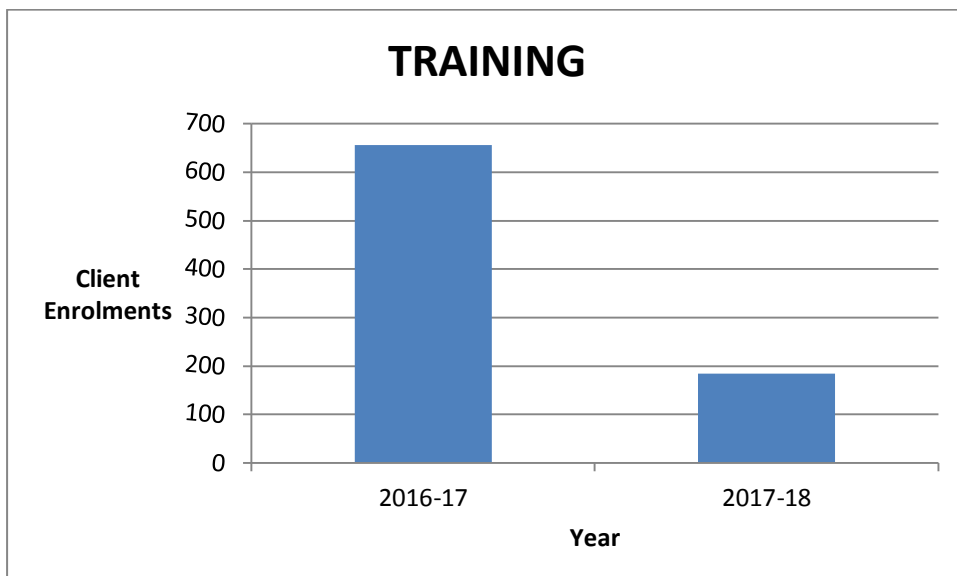
# THE POLICE REHABILITATION AND RETRAINING TRUST

## Client Throughput – 2013/14 to 2017/18

These figures are based on new clients per year.



These figures are based on enrolments during the year.

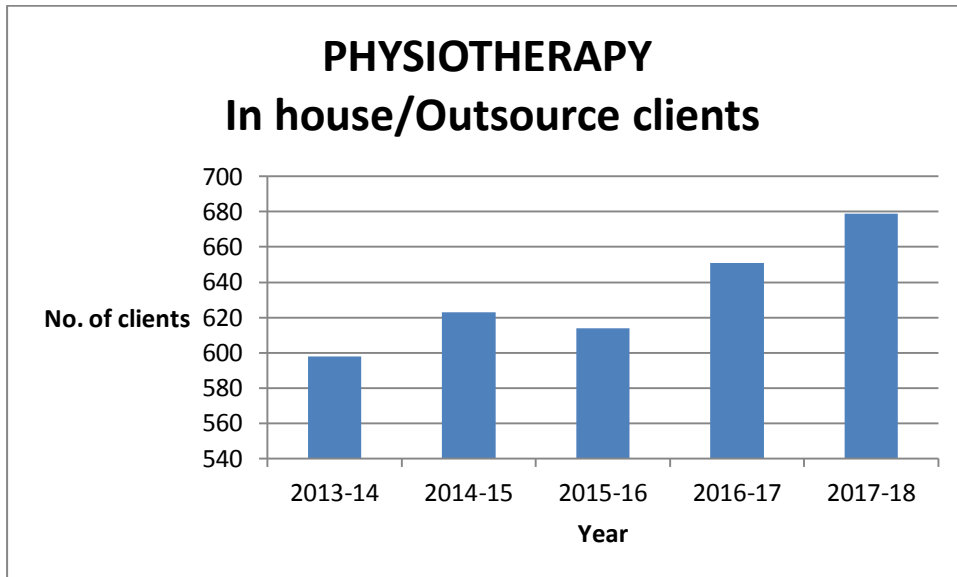




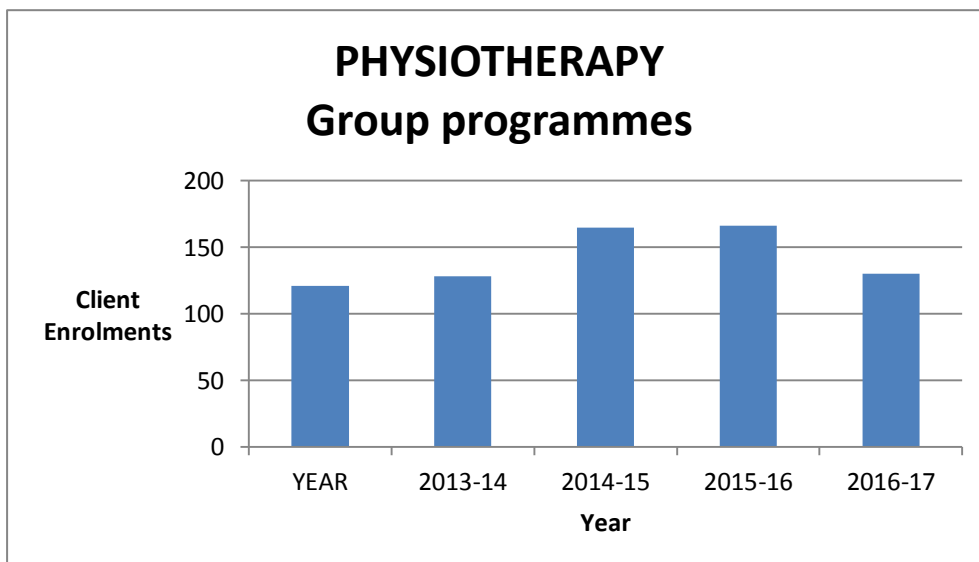
# THE POLICE REHABILITATION AND RETRAINING TRUST

## Client Throughput – 2013/14 to 2017/18

These figures are based on new clients per year.



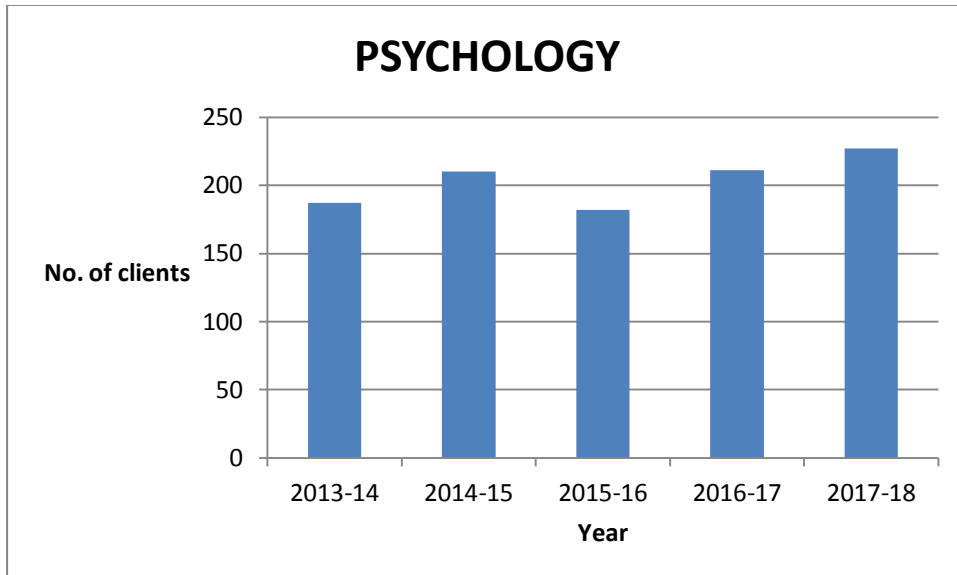
These figures are based on enrolments during the year.



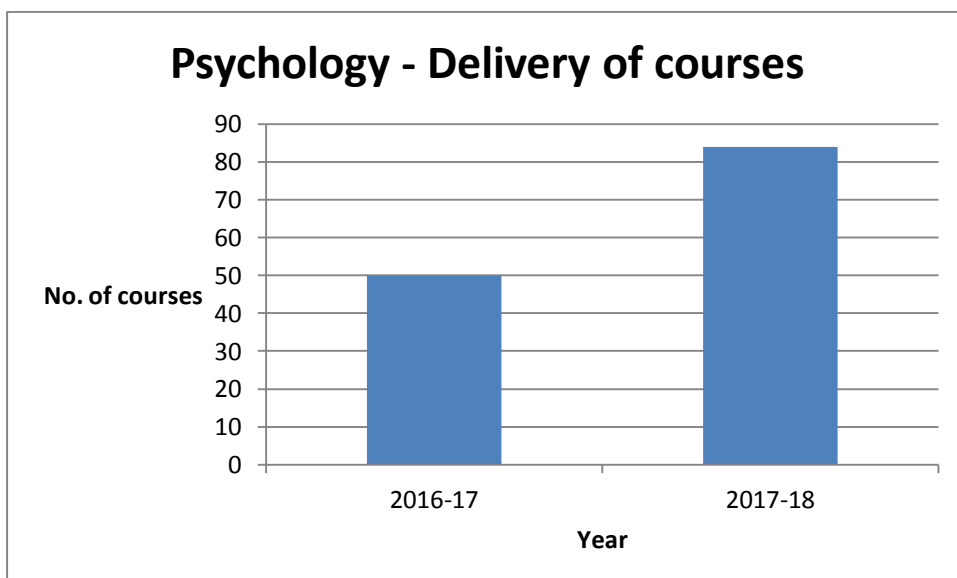
# THE POLICE REHABILITATION AND RETRAINING TRUST

## Client Throughput – 2013/14 to 2017/18

These figures are based on new clients per year.



These figures are based on courses delivered during the year.



# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Financial Performance

### Financial Position at the Year End

PRRT maintained a steady financial position at the year end, with a balance of £431,636 carried forward on the general reserve account. Sufficient funding is in place to support all expected activities in the coming year.

During the year, an additional £51k was invested in fixed and intangible assets to further improve the facilities and equipment available for client service delivery.

The financial results of PRRT operations in 2017/18 are set out in detail within the Financial Statements section.

In preparing the accounts, PRRT is required to observe the accounts direction issued by the DoJ, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.

The Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted and interpreted by the 2017/18 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM comply with IFRS as adapted or interpreted for the public sector context.

### Business Review Strategy

PRRT prepares annual Business Plans. Each area of responsibility monitors performance and reports regularly to the Senior Management Team (SMT) and, on a bi-monthly basis, to the Board on the achievement of targets. Details of PRRT service delivery activities for the year are provided in the Departmental Reports (pages 12 – 26) the main corporate deliveries are detailed in the following report.

### Key Performance Indicators

#### Finance

- The target for producing month end Management accounts was within 5 working days; this target was achieved.
- Annual accounts, annual report and audit working files were reported within the targets set.
- Annual budgets were completed on a timely basis. Any financial systems\procedures which required updating were completed out during the period.
- Any internal and external audit points were addressed within target dates.
- Returns to DoJ were made within specified timescales.
- All payments where possible were processed within 30 days of receipt. The annual total was 95% with 13 days on average taken to pay suppliers.

#### Human Resources

- Review HR and implement strategy in accordance with targets set.
- To achieve:
  - 1.25% or less short term absence rate, actual 1.23%
  - 2.75% or less long term absence rate, actual 1.45%

## THE POLICE REHABILITATION AND RETRAINING TRUST

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- 4% or less overall absence rate, actual 2.68%
- The PRRT Equality Scheme and Disability Action Plan were approved on 24 January 2018. Due to the delay in the scheme being approved the target dates set within the schemes for implementation were updated to ensure dates are realistic.

### Corporate Services

- A review of the IT risk management and accreditation documentation, systems and procedures was due to take place by 31/03/18. Due to a considerable addition of IT equipment in February and March 2018 this review was held back to ensure all new assets could be included. This is now anticipated to be complete by the end of April 2018.
- The business continuity and ICT contingency measures have been tested.
- Health & Safety meetings were held quarterly.
- Quarterly governance meetings were held with Sponsor Branch.
- Corporate documents issued to the Board were updated.

### Cross Departmental

- The impact of the NIPS project has been reviewed and the outcome is positive for NIPS staff. Overall the project has run well over the year although numbers have been lower than expected due to taking longer to set up the project than had been expected.
- PRRT embarked on a social media strategy this year and has succeeded in increasing its Facebook presence to 51 followers and Twitter followers to 85. This is an increase of 76% and 23% of similar figures reported in October 2017.

### Principal Risks and Uncertainties

PRRT continues to be funded by grant in aid from the DoJ. The PSNI FTR Severance Support Programme has been extended to the end of December 2017, via an SLA between PSNI and PRRT with DoJ having funding responsibility for this contract. DoJ allocated a budget of £20K during the January 2018 monitoring round to cover any costs of the FTR Severance programme. This project completed at the end of December 2017 as planned.

One of the main risks that PRRT continues to deal with is that of financial instability. There has been a succession of short term one year budgets and this continues for 2018/19. This puts considerable pressure on the organisation and it is difficult to plan for the future. Within the constraints a budget has been agreed by the Board but the short term nature of the budget presents a risk to effective and efficient planning and delivery of services.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Budget and Resources

### 2017-18 Budget Position

During the course of the financial year, PRRT continued to demonstrate sound financial management despite 1.5% (£24K) budget reduction. The core budget for 2017/18 was £1,612K.

### 2017-18 Budget Position

The Northern Ireland Assembly was dissolved from 26 January 2017 with an election taking place on 2 March 2017, on which date Ministers ceased to hold office. An Executive was not formed following the 2 March 2017 election. As a consequence, the Northern Ireland Budget Act 2017 was progressed through Westminster, receiving Royal Assent on 16 November 2017, followed by the Northern Ireland Budget (Anticipation and Adjustments) Act 2018 which received Royal Assent on 28th March 2018. The authorisations, appropriations and limits in these Acts provide the authority for the 2017-18 financial year and a vote on account for the early months of the 2018-19 financial year as if they were Acts of the Northern Ireland Assembly.

### Future Development

PRRT will continue to provide services to police clients. PRRT is also committed to sharing the expertise of our staff and clients with other organisations within the DoJ family.

During 2017/18 PRRT has worked with Police Federation for Northern Ireland in the development of training programmes promoting mental health well-being. The Northern Ireland Prison Service contract has commenced PRRT will provide relevant services for Prison Officers.

### Complaints Procedure

PRRT operates a five stage complaints procedure. All complaints will be investigated professionally and with the appropriate level of confidentiality. At times, the information may have to be shared with the individuals against whom the complaint has been made. The first stage is to try and seek resolution with the staff member concerned, failing this the matter moves to stage two where the Head of Department is required to investigate the incident. The third stage is escalation to the Chief Executive. If this is not satisfactory the complaint can be escalated to Sponsor Branch at DoJ. If this result is unsatisfactory a referral can be made to the Northern Ireland Public Services Ombudsman.

During 2017/18 PRRT received 0 complaints (2016/17: 0).

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## **Prompt Payment Practice**

PRRT is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payers Code and Government accounting rules. Unless otherwise stated in the contract, payment is made no later than 10 working days from the presentation of a valid invoice or similar demand which has been appropriately authorised for payment. If invoices are not appropriately approved payment may be slightly delayed. During 2017/18, 57% of invoices were paid within 10 days and 95% were paid within 30 days, the average number of days to pay all invoices was 13 days.

## **Sustainability and Environmental Matters**

PRRT, despite its small scale, is concerned to ensure that it minimises its environmental impact and is committed to continuing its drive on sustainable development by promoting and maintaining a positive and inclusive culture amongst staff and stakeholders. PRRT recycles paper, plastic, cardboard and cans, which has significantly reduced the amount of waste that is disposed of to landfill. Where possible we use energy efficient lighting.

## **Fraud and Bribery**

PRRT recognise there is a continuing need to raise awareness of the responsibility of staff at all levels to safeguard public resources against the risk of fraud and bribery. During the year PRRT updated its Fraud and Bribery policy and implemented mandatory training for all staff. We implemented a requirement to annually complete a statement of compliance confirming that staff have complied with the policy.



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**Eddie Gaw**  
Chief Executive

**Date: 31 May 2018**

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Accountability Report

### Corporate Governance Report

PRRT works within a Corporate Governance framework to ensure accountability and to deliver the organisations statutory responsibilities. The Corporate Governance framework sets in place a system of effective policies and procedures which assist PRRT to address its objectives in accordance with the requirements placed on all publicly funded bodies regarding the stewardship of resources.

### Directors Report

The Directors of PRRT who served during the year were as follows:

Mr Ken Millar (Chairman)  
Mrs Brenda Maitland  
Mr Oliver Wilkinson  
Mr Mark Lindsay  
Mr Maynard Mawhinney  
Mr Simon Walls

### Re-appointment and retirement of Directors

All Board appointments are made in line with the Commissioner for Public Appointments for Northern Ireland's Code of Practice and are appointed by the Minister for Justice.

### Register of Interests of Board Members

Directors are required to register all interests, direct or indirect, which members of the public might reasonably think could influence their judgement. This register is open to view by the public. Any significant interests are detailed below:

### Related Party Transactions

These are detailed out in Note 14 of the financial statements.

### Data Handling

Personal data means any information relating to a living person who can be identified, directly or indirectly by reference to an identifier such as a name, an identification number, which links one with information about them. Given the background of the clients who attend PRRT there are considerable resources put into ensuring any risk related with data handling is mitigated as far as possible.

There have been significant developments over the year in regard to General Data Protection Regulations which come into force on the 25<sup>th</sup> May 2018. PRRT has taken a number of steps to ensure that that it meets the legislation by the required date. We have developed an action plan with specified issues that need to be addressed and during the period a Data Protection Officer was appointed.

There were no data breaches during the year.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Statement of Accounting Officer's Responsibilities

Under paragraph 9 of statutory regulations, 2014 No. 163 – Police, DOJ has directed, the Police Rehabilitation and Retraining Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of PRRT and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the DOJ, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.

The PRRT has appointed the Chief Executive as Accounting Officer of PRRT. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the PRRT's assets, are set out in Managing Public Money published by the HM Treasury.

The Accounting Officer can confirm that, as far as he is aware, there is no relevant audit information of which the entity's auditors are unaware, and the Accounting Officer has taken all the steps that he to have taken to make himself or herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

The Accounting Officer can confirm that the annual report and accounts as a whole is fair, balanced and understandable and that he takes personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.



# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Governance Statement

### Scope of Responsibility

PRRT as its own entity was established in 1999 to provide members of the RUC / PSNI and their families with assessment, treatment, training, and support prior to and following cessation of their service. PRRT was formed in the wake of the fundamental review of policing which was initiated in 1994 following a survey of police clients which identified the need to provide healthcare and careers based services for them and their families in a secure environment. The purpose of PRRT therefore is to enable retired or retiring police clients to achieve and sustain a successful transition into civilian life by providing personal and careers advice and guidance, psychological and physiotherapy therapies and services, education, training and employment support. PRRT also provides a support service to serving officers. PRRT as an “internal provider” can offer its services to the wider DoJ family in line with the current public procurement framework.

Founding legislation for PRRT was passed during 2014/15, by way of the Financial Provisions Act (NI) 2014. The associated Statutory Regulations were laid on 11 June 2014, and came into effect on 10 July 2014.

PRRT Ltd was dissolved on 10 November 2015. PRRT body corporate was formed from 1 April 2015.

The Trust’s Corporate Objectives are:

1. To assist clients in managing the transition from police to civilian life through the provision of psychological and physical therapies, personal development, careers advice, training and education
2. To develop multi-discipline approaches which are cross cutting to ensure the services provided meet the diverse needs of our client group.
3. To further develop and provide these same services to non-police bodies within, or funded by, the Department of Justice for Northern Ireland.
4. To ensure effective and ongoing consultation with key stakeholders in order to continuously improve service provision
5. Development of services in line with the draft Programme for Government Outcomes.
6. To operate efficiently and effectively within budget
7. To ensure that our services are made known to those who most need them most via a number of outreach methodologies and development of social media

As Accounting Officer for PRRT, I have responsibility for maintaining a sound system of internal controls that supports the achievement of PRRT policies, aims and objectives as set out in the annual Business Plan and agreed with the DoJ, whilst safeguarding the public funds and assets for which I am personally responsible in accordance with responsibilities assigned to me in MPMNI. This includes the effective management of financial and non-financial resources, as set out in good management practice as well as specific guidelines or instructions issued by the DoJ.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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During the financial year 2017-18 I was directly accountable to the Accounting Officer of the DoJ. The responsibilities of an Accounting Officer are set out in Chapter 3 of MPMNI.

## **The Purpose of the Governance Framework**

The term Corporate Governance describes the way in which organisations are directed and controlled. The purpose of a Corporate Governance framework is to facilitate accountability and responsibility for the effective and efficient delivery of an organisations statutory responsibilities or aims and objectives. The Corporate Governance framework provides for the arrangements to ensure that the Trust delivers on its objectives and that it does so in accordance with the requirements placed on all publicly funded bodies regarding the stewardship of resources.

The governance framework comprises the systems, processes and service values by which PRRT is controlled and directed. This enables PRRT to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate and cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of organisational policies, aims and objectives, to evaluate the likelihood of risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at PRRT during the year ended 31 March 2018 and up to the date of approval of the Annual Report and Accounts and accords with the guidance contained within MPMNI.

## **Governance Framework**

PRRT recognises the importance of appropriate governance and oversight and has the appropriate organisational structure and supporting robust systems in place to ensure effective governance.

There are a number of key organisational roles and structures defined within the corporate governance arrangements – these are the Board of Directors, the Chief Executive as Accounting Officer, the Senior Management Team (SMT) and the Audit and Risk Committee.

## **The Board**

The Board is responsible for setting policy, approving the business strategy and overseeing corporate governance. The Chairman is responsible to the Minister of the DoJ. The Chairman is responsible for ensuring that PRRT's policies and actions support the wider strategic policies of the Department and that PRRT affairs are conducted with probity.

The Chairman shares corporate responsibilities with other Board members, in particular ensuring that PRRT fulfils the aims and objectives as agreed with the DoJ and approved by the Minister.

Governance is delivered through the following Board structures:

- Board meetings
- Audit and Risk Committee meetings (a minimum of four meetings per annum)

## THE POLICE REHABILITATION AND RETRAINING TRUST

The attendance of the Directors at the Board and Committee meetings for the year are as follows:

Attendees	Board Meetings			Audit and Risk Assurance Meetings		
	No of meetings	Attended	% Attendance	No of meetings	Attended	% Attendance
Ken Millar <b>Chair of the Board</b>	7	7	100%			
Brenda Maitland <b>Chair of the Audit and Risk Committee</b>	7	7	100%	5	5	100%
Maynard Mawhinney	7	7	100%			
Oliver Wilkinson	7	5	71%	5	4	80%
Mark Lindsay	7	7	100%	5	3	60%
Simon Walls	7	3	43%	3	1	33%

~Simon Walls was appointed to the Board 24/01/17 and the Audit and Risk Committee 29/08/17

### The Chief Executive, as Accounting Officer

As Chief Executive, I have been designated as Accounting Officer for PRRT by the Departmental Accounting Officer of the DoJ and I am personally responsible for safeguarding the public funds for which I have charge and for ensuring the propriety and regularity in the handling of these public funds and for the day to day operations and management of PRRT. I am also responsible for ensuring the effective and efficient achievement of the objectives and targets set out in the annual Business Plan in support of PRRT strategic direction. As the Chief Executive, I am responsible to the Board for executing its policy, providing leadership, stakeholder management, and clinical and corporate governance. I manage the services with a dedicated SMT accountable to me.

### The Senior Management Team (SMT)

The SMT supports the Board and me, as Chief Executive, by providing collective leadership and taking ownership of PRRT performance. The SMT oversees how PRRT plans, sets, communicates and monitors its corporate objectives. The Business Planning system incorporates the key PRRT objectives and the associated targets required to meet those objectives. The SMT reports on these targets formally on a monthly basis to me and I in turn report to the Board / Committees.

PRRT has developed systems of internal controls and risk management in line with best practice guidelines. Senior managers have the appropriate and relevant professional skills and competences to provide the assurance that these controls are operating efficiently and effectively.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## **The Audit and Risk Committee**

As Accounting Officer, I am supported in my role by the Audit and Risk Committee. The Audit and Risk Committee comprises a Non-Executive Independent Chairman, a number of other Directors, together with observers from Sponsor Branch and internal and external audit.

The Chair, along with other Board Members on the Committee, are remunerated for their overall role as Directors of the Board, with the exception of the statutory representatives who are not remunerated. Audit and Risk Committee meetings are convened as required, with at least 4 being held on an annual basis; both the Chief Executive and the Head of Finance and Shared Services normally attend each meeting. The Audit and Risk Committee has an established Terms of Reference. The responsibilities of the Audit and Risk Committee include advising the Accounting Officer on the strategic processes for risk, control and governance within PRRT.

A key factor in good governance is the work of external and internal audit which helps inform management in terms of the identification of weaknesses which may indicate the existence of unknown risks. Audit also ensures that controls in place to manage known risks are operating effectively.

## **Internal Audit**

The Internal Audit work programme is set within a strategic internal audit plan which is designed to give assurance to the Accounting Officer on the effectiveness and efficiency of the operation of the key systems and controls which have been put in place. The Audit Committee approves an Audit Plan on an annual basis and considers the adequacy of the management responses to findings and recommendations contained in audits carried out. The Head of Internal Audit also produces an annual Assurance Report which provides assurances to me as Accounting Officer as to the effectiveness of the organisation's overall systems of control. Department of Finance (DoF) provided the Internal Audit Service for PRRT for the year ended 31 March 2018.

## **External Audit**

The External Auditor of PRRT for 2017/18 is the Northern Ireland Audit Office (NIAO). They undertook an audit of the financial statements of PRRT and provided a Certificate for inclusion in the Annual Report and Accounts. The External Auditor also provides a Report to those Charged with Governance on an annual basis which makes recommendations where matters have come to the attention of the External Auditor during the course of their audit.

## **Sponsor Branch (DoJ)**

PRRT operates under a Management Statement / Financial Memorandum (MSFM) with the DoJ. The MSFM sets out the broad framework within which PRRT operates. As part of the sponsorship arrangements, I meet formally on a bi-annual basis with the Head of the Sponsor Branch within the DoJ to discuss PRRT performance against the objectives and targets set out in the annual Business Plan. In addition there are quarterly meetings held during the year. Sponsor Branch are available in the intervening period if the need arises.

The DoJ is provided with the minutes of Board and Committee meetings and is copied into financial reports and annual accounts. A Departmental representative attends the Audit Committee meetings in an observer capacity. As an Executive NDPB of the DoJ, PRRT complies with the '*Corporate Governance in Central Government Departments: Code of Good Practice*' to the extent that it is meaningful and relevant to do so.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## **Risk Management and Internal Control**

A Risk Policy Framework is in place explaining the underlying approach to risk management and documenting the roles and responsibilities of the Chief Executive, Board and senior managers.

The Corporate Risk Register (CRR) continued to focus on the corporate risks to PRRT - a number of these were amended due to on-going developments throughout the year. The CRR is reviewed by the Risk Manager, the CEO, on a monthly basis. Any significant movements in risk or changes introduced which will impact on risks are reported to the Audit and Risk Committee, who in turn report to the Board. The review of risk management is a standing item on the Audit and Risk Committee agenda and risk is formally reviewed by the full Board in April and October. SMT team reviews the corporate risk register on a monthly basis.

The Corporate Risk Register will be reviewed during 2018/19, as set out above, and will be informed by internal organisation and wider environmental scanning. This approach ensures:

- the consistent identification, assessment and prioritisation of risk with clear assignment of accountability for management;
- the implementation of measures to treat the risk;
- the appropriate escalation, monitoring and reporting to ensure information on risks, controls and progress of planned actions are made available on a timely basis;
- that managers provide appropriate assurance that risk management responsibility and processes have been discharged and that risks are being managed as intended.

The Audit and Risk Committee is responsible for monitoring PRRT risk management and internal controls on a regular basis and met regularly during the year. This Committee receives reports from internal and external audit and, in addition, reports presented from the CEO on the risk management process.

Risk management is incorporated into the corporate business planning and decision making processes of the organisation which provides increased assurance that significant risks will be identified, evaluated and appropriately controlled in the organisation.

A system of Horizon Scanning has been developed which enhances and supports the risk management process in trying to give foresight and warning to situations and challenges that may arise in the near future. The process is used to provide value-added information to support decision making.

There were no new risks identified during the year. PRRT did however split the finance risk into current year and future years in order to highlight the uncertainty of the budget in future years.

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Review of Effectiveness

As Accounting Officer, I have responsibility for conducting, at least annually, a review of the effectiveness of PRRT governance framework including the system of internal control. The review of the effectiveness is informed by the work of the SMT who have responsibility for the development and maintenance of the governance environment, the Audit and Risk Committee's annual report and also by comments made by the External Auditors, the Internal Auditors and other review agencies of the system of internal control.

The Internal Audit review for 2017/18 provided the following assurance levels for the areas audited:

Area	Level of Assurance
Business Expansion / New Clients	Satisfactory
Health and Safety of clients and staff	Satisfactory
Procurement and Contract Management	Satisfactory

The overall opinion issued by the Internal Auditors was "Satisfactory" and the report concluded that *"A robust and comprehensive framework of assurance exists in PRRT"*.

An audit implementation schedule is put in place, if required, and is reviewed at SMT and at Audit and Risk Committee meetings on a regular basis.

## Internal Audit Providers

The internal audit provision is provided by the DoJ Internal Audit team. This is governed by a Service Level Agreement and complies with Public Sector Internal Audit Standards (PSIAS).

## External Audit

PRRT is audited by the Northern Ireland Audit Office (NIAO).

## Information Assurance

There are increasing challenges year on year in the area of information assurance, particularly in light of ongoing information assurance failures within the wider public sector over the past number of years. In response to this, data handling and information security has been considered and managed as a separate risk within the organisational risk register. There have been no data breaches during the year. Information Assurance accreditation was awarded during the year up until 31 January 2020. During the current period there was substantial new equipment procured and this is currently undergoing accreditation, along with the remaining equipment as part of the normal cycle.

My review of the effectiveness of PRRT's system of internal control is therefore informed by:

- The work of the Internal Auditors: during the year DoJ Internal Audit team provided an internal audit service in accordance with the standards defined in the Government Internal Audit Manual. They submitted regular reports together with recommendations for improvement.
- Audit and Risk Committee: ensures that PRRT is meeting its key objectives and targets as set out in the Business Plan.

## THE POLICE REHABILITATION AND RETRAINING TRUST

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- SMT: the SMT meets on a weekly basis and reviews the on-going operation of PRRT. Monthly standing item on Finance, Business Planning, Risk Management and Audit inform me on a timely basis of the effectiveness of the system of internal control.
- Quarterly governance meetings with DoJ Sponsor Branch representatives.
- Comments made by the External Auditor in the Report to those charged with Governance.
- Completed Board evaluation questionnaire, issued by the National Audit Office (NAO).
- Completed Audit Committee evaluation questionnaire entitled “*Audit Committee Best Practice Checklist – Short Version*” issued by DoJ Internal Auditors.

### Significant Internal Control Issues Identified

#### Internal Audit

No significant internal control issues identified.

#### External Audit

No significant internal control issues identified.

PRRT Financial Statements for 2017/18 have been audited by the Northern Ireland Audit Office.

The audit of the financial statements for 2017/18 resulted in an audit fee which is estimated at £10k and is included in the other expenditure in the Statement of Comprehensive Net Expenditure. During the year the auditors did not provide any non-audit services.

### Disclosure of Audit Information

The Chief Executive is the Accounting Officer. So far as the Accounting Officer is aware, there is no relevant audit information of which the auditors are unaware. The Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the auditors are aware of that information.

### Accounting Officer Statement on Assurance

In providing my statement on assurance I am informed by assurance given to me from a range of sources. These include the Annual Internal Audit Assurance Report which encompasses the satisfactory assurance in relation to risk management and corporate governance, the Audit and Risk Committee Annual Report and the system of risk management within PRRT. I consider that the overall system of controls, governance and risk management are adequate and operate effectively to provide satisfactory assurance to me in relation to the ability of PRRT to effectively and efficiently meet its objectives.



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**Eddie Gaw**  
Accounting Officer

**Date: 31 May 2018**

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Remuneration and Staff report

### Remuneration Policy

The remuneration of senior staff is the responsibility of the Chief Executive, Heads of Department and the Human Resources Manager. PRRT staff are not civil servants and are remunerated in line with external salary scales appropriate to their role and professional background.

### Service Contracts

PRRT appointments are made in accordance with PRRT Recruitment Policy, which requires appointment to be on merit on the basis of fair and open competition. Appointments may be made from internal and external pools depending on the nature of the post.

Directors are non-executive and are appointed by the DoJ Minister for a fixed period.

### Salary and pension entitlements

Clinical staff are aligned to the National Health Service (NHS) scales, other staff are on National Joint Council (NJC) scales and one staff member's pay assimilates the Northern Ireland Civil Service (NICS) scales. PRRT is not involved in pay negotiations but follow nationally negotiated pay agreements.

In May 2016 the NJC scales were provided for 1 April 2016 and 1 April 2017. The new rates applied from point 18 onwards reflect a 1% increase. Points 17 and below reflect a higher percentage increase ensuring compliance with the National Living Wage. No rate has been agreed for the year commencing 1 April 2018.

The Department of Finance on 13 December 2017 agreed to pay a 1% pay increase for NHS staff for 2017/18. The Department for Justice however had not yet agreed payment of the 1% to workers aligned to this rate but working under the DoJ.

The NICS pay agreement was a one year pay agreement payable from 1 August 2016. This was notified on 1<sup>st</sup> December 2016. It applied to all pay points on the NICS pay scales from minimum to maximum to be revalorised by 1%. Progression to the pay scale maxima will be fully consolidated and pensionable. The rate for the year 1 August 2017 has not yet been issued.

All remuneration, incremental and cost of living increases are subject to Department of Finance (DoF) pay remit processes. PRRT submit the pay remits to DOJ for approval. The pay remits are then passed to DoF for final approval.

No pay remits for 2017/18 have yet been paid out.



## THE POLICE REHABILITATION AND RETRAINING TRUST

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In reaching its recommendations for the payment of staff PRRT has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and the effects on the recruitment and retention of staff;
- the funds available to PRRT as set out in the DoJ's agreed expenditure limits;
- the appropriate sections of PRRT Management Statement and Financial Memorandum (MSFM).

PRRT will also take account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Staff performance is appraised by line managers against agreed objectives and targets. PRRT employees do not receive bonuses.

The following sections provide details of the remuneration and pension interests of the Directors and senior officials of PRRT.

### **Salary**

'Salary' includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made by PRRT.

### **Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HMRC as a taxable emolument.

### **Pension Liabilities**

PRRT operates a defined contribution pension scheme which is outlined in note 1 of the Financial Statements and the Remuneration Report. Details of pension costs are set out below in the Remuneration Report.

## THE POLICE REHABILITATION AND RETRAINING TRUST

### List of Directors/Senior Staff and Remuneration– AUDITED INFORMATION

	2017/18		2016/17	
<b>Officials</b>	<b>Salary</b>	<b>Benefits in kind (to nearest £100)</b>	<b>Salary</b>	<b>Benefits in kind (to nearest £100)</b>
	<b>£'000</b>		<b>£'000</b>	
Mr K Millar - Director	5-10	-	5 - 10	-
Mrs B Maitland - Director	0 - 5	-	0 - 5	-
Mr O Wilkinson - Director	0 - 5	-	0 - 5	-
Mr M Mawhinney - Director	0 - 5	-	0 - 5	-
Ms Pauline Shields – Director	-	-	-	-
Mr Marty Whittle - Director	-	-	-	-
Mr Mark Lindsay - Director	-	-	-	-
Mr Simon Walls - Director	-	-	-	-
Mr E Gaw - Chief Executive	60 - 65	-	60 - 65	-

## THE POLICE REHABILITATION AND RETRAINING TRUST

### Pay Multiples – AUDITED INFORMATION

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid official (see previous table) in the financial year 2017/18 was £67,500 (2016/17:£63,500). This was 2.08 times (2016/17: 2.31) the median remuneration of the workforce, which was £32,500 (2016/17: £27,500). In 2017/18, 1 (2016/17: 1) employee received remuneration in excess of the highest paid official. Remuneration ranged from £10,000 to £70,000 (2016/17: £5,000 to £70,000).

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

### Pensions of Senior Management – AUDITED INFORMATION

Officials	Accrued pension at age 60 as at 31/3/17 and related lump sum	Real increase in pension and related lump sum at age 60	CETV at 31/3/18	CETV at 31/3/18	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
<i>Chief Executive E Gaw</i>	-	-	-	-	-	£10,000

Directors have no pension entitlement from PRRT. For PRRT employees, a stakeholder pension arrangement is in place. The employer makes a basic contribution of 6% of basic salary into a personal pension plan, for the majority of employees, with the exception of the Chief Executive. Employees may also make personal contributions.

### Redundancy

During the year, 0 staff (2016/17: 6) members were made redundant under the Voluntary Exit Scheme (VES). Under this scheme the staff members were entitled to enhanced redundancy packages. In the event of staff being made compulsorily redundant PRRT follows the statutory rules and guidelines and redundancy payments are made in accordance with statutory entitlements. Staff members made compulsorily redundant do not receive an enhanced exit package. The table below shows this information with comparative figures for the previous year.

### Off-payroll Payments

PRRT made a number of payments to associates in the year that were brought onto the payroll following implementation of IR35 regulations. The total number of associates that were affected by this was seven and the total payment made in aggregate or individually did not exceed £58,200.

## THE POLICE REHABILITATION AND RETRAINING TRUST

### Reporting of compensation and exit packages for all staff 2017/18 (2016/17)

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
<£10,000	-	-	-	1	-	1
£10,000-£25,000	-	-	-	2	-	2
£25,000-£50,000	-	-	-	3	-	3
£50,000-£100,000	-	-	-	-	-	-
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
<b>Total number of exit packages</b>	-	-	-	6	-	6
<b>Total Cost £</b>	-	-	-	132,447	-	132,447

### Staff Report

The staff breakdown for PRRT at 31 March 2018 analysed by category was as follows:

	2018	2017
Physiotherapy	5	5
Psychology	6	6
Services Administration	6	2
Personal Development & Training	4	4
Management and admin	5	4
Corporate Services	3	2
Finance	3	3
Housekeeping	3	3
Chief Executive Office	1	1

The majority of staff were considered to be permanently employed at the year end.

## THE POLICE REHABILITATION AND RETRAINING TRUST

### Particulars of employees

The average number of persons employed by PRRT during the financial year, including the Directors, amounted to 44 (2016/17: 38). The majority of staff were considered to be permanently employed at the year end.

The aggregate payroll costs of the above were:

	<b>Permanently employed staff</b>	<b>Other - Agency &amp; off payroll staff</b>	<b>2018 £ Total</b>	<b>2017 £ Total</b>
Wages and salaries	<b>868,637</b>	<b>49,451</b>	<b>918,088</b>	1,078,856
Social Security costs	<b>86,696</b>	<b>1,834</b>	<b>88,530</b>	86,792
Other Pension costs	<b>59,382</b>	-	<b>59,382</b>	59,881
	<b>1,014,715</b>	<b>51,285</b>	<b>1,066,000</b>	1,225,529

### Directors' remuneration

The Directors' aggregate remuneration in respect of qualifying services was:

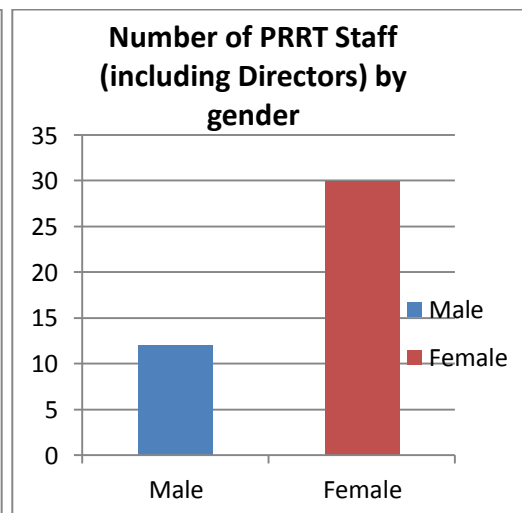
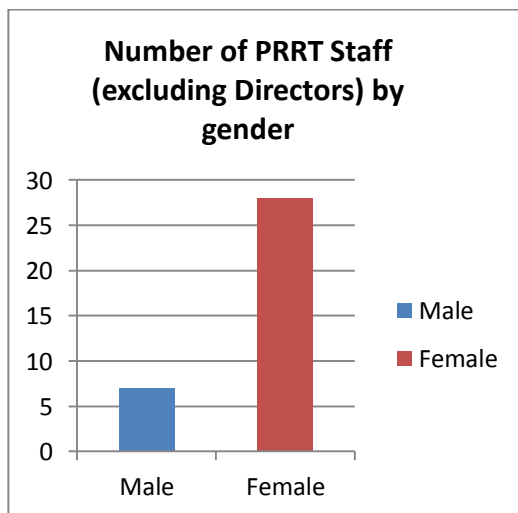
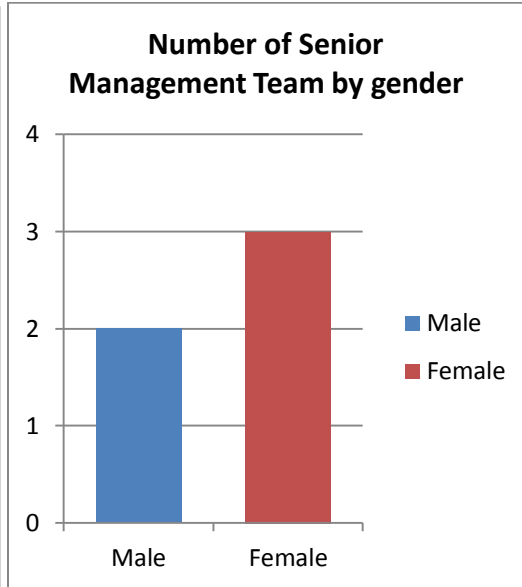
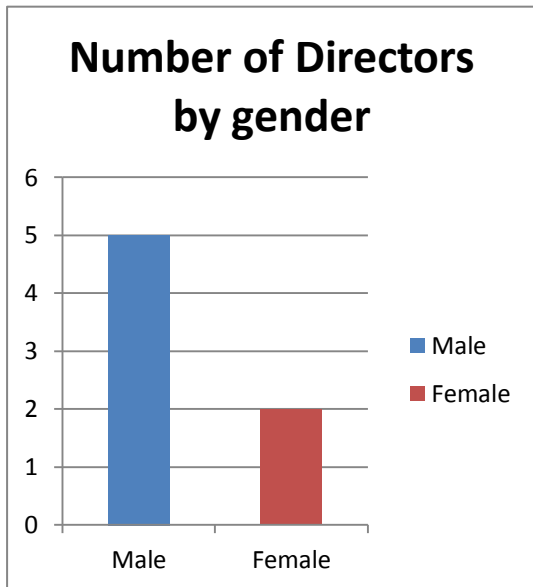
	<b>2018 £</b>	<b>2017 £</b>
Remuneration receivable	<b>25,253</b>	26,606

### Staff composition

The key resource within PRRT is the staff it employs. Expenditure on staffing represents the largest area of spend by PRRT. Expenditure on staff during the year was £1,066k (2016/17: £1,226k). Staff numbers rose to 44 from 38 in 2016/17 at the end of March 2018.

# THE POLICE REHABILITATION AND RETRAINING TRUST

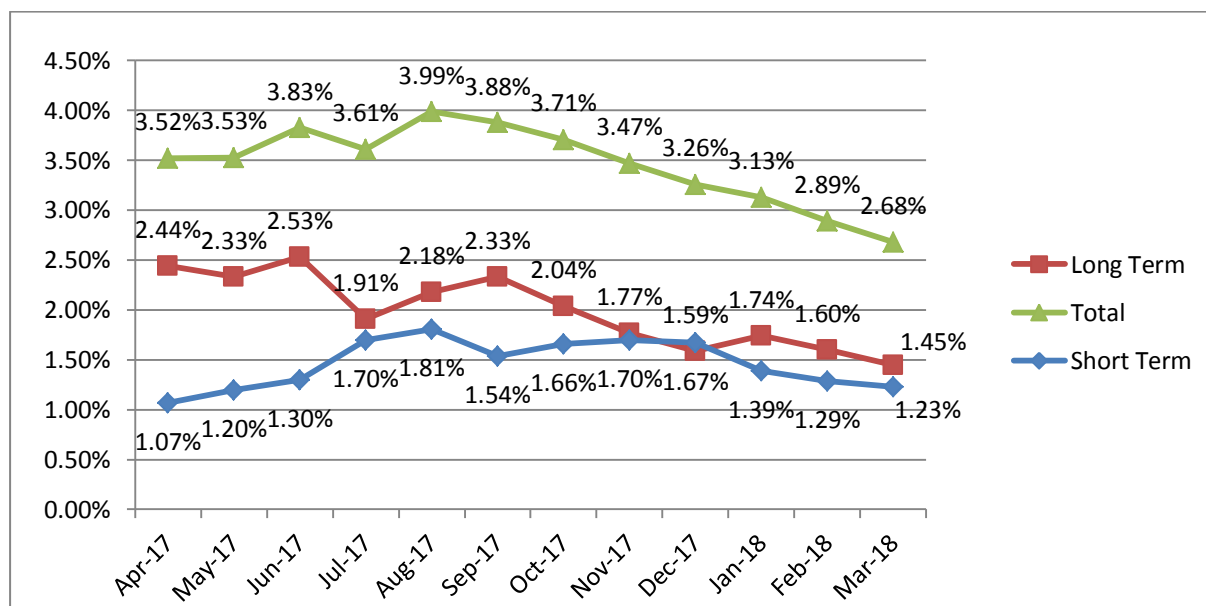
Staffing at the end of year can be split by gender as detailed below:



# THE POLICE REHABILITATION AND RETRAINING TRUST

## Absence Data

Rolling 12 Month Period April 2017 – March 2018



PRRT's long-term absence figure is 1.45% (2017: 2.74%), falls below our target for long term absence of 2.75%. This reduced level of long-term absence has, in turn, impacted on PRRT's overall sickness absence percentage, bringing it to 2.68% (2017: 3.84%) (against a target of 4% for the 17/18 financial year).

PRRT short term absence is 1.23% (2017: 1.09%) over the course of the year and this falls below our target of 1.25%.

All our absences are closely managed (and will continue to be managed) in accordance with our Attendance Policy and in line with best practice. As per PRRT's Attendance Policy the following mechanisms are in place and actively utilised to ensure that sickness absence is managed in an effective manner:

- Regular contact is kept with members of staff who are off sick.
- Formal absence meetings are organised with those who are off sick long term and for those with persistent short term absence that meet PRRT's absence trigger levels.
- As appropriate, advice is sought from Occupational Health.
- Reasonable adjustments/support that can be provided to facilitate a return to work are always considered to support staff and to ensure that absence is managed as effectively as possible.
- Return to work meetings take place with all staff for all periods of sickness absence.

Looking to next year we will of course aim to maintain or improve our levels of absence, keeping our 4% target and our long-term and short term absence targets of 2.75% and 1.25% respectively.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## **Off Payroll Appointments**

PRRT had no off payroll appointments during the period or in the comparative period.

## **Equal Opportunities and Diversity**

Section 75 of the Northern Ireland Act 1998 requires public authorities, in carrying out their functions, powers and duties, to have due regard to the need to promote equality of opportunity:

- between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation between men and women generally between persons with a disability and persons without between persons with dependants and persons without.
- in addition, without prejudice to its obligations above, the Act requires that regard is given to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

PRRT is committed to fulfilling these responsibilities. Promoting equality and good relations is key to ensuring we meet our commitments.

PRRT has produced an Equality Scheme and Action Plan which explains how we intend to fulfil these duties. This was approved by the Equality Commission on 24 January 2018 and work is ongoing Trust wide to ensure the implementation of the commitments made in both our Equality Scheme and Action Plan.

## **Equal Opportunities and Recruitment**

The policy of PRRT is that all eligible persons shall have equal opportunity for employment and advancement on the basis of their ability, qualifications and aptitude for work. Under the policy, no person must be treated less favourably, in any respect of his/her employment, for a reason related to gender, marital status, religious belief, political opinion, disability, colour, race, ethnic or national origin, age, sexual orientation and having dependants, which should be irrelevant to the treatment or assessment of that individual.

PRRT is an Equal Opportunity employer and is fully committed to the elimination of all forms of harassment and bullying, discrimination and victimisation. PRRT recognises the legal obligations under which it operates and ensures working relationships are based on mutual trust, respect and understanding. This allows the maximum potential to be made of the wide variety of skills, abilities and attributes available within the Trust.

## **Employment of Disabled Persons**

PRRT aims to ensure that people with a disability suffer no detriment in recruitment and advancement and that its policies and practices comply with the requirements of the Disability Discrimination Act 1995 and Disability Discrimination (Amendment) Regulations 2003. The consideration and implementation of reasonable adjustments help to ensure that staff with disabilities can fully utilise their skills and abilities.



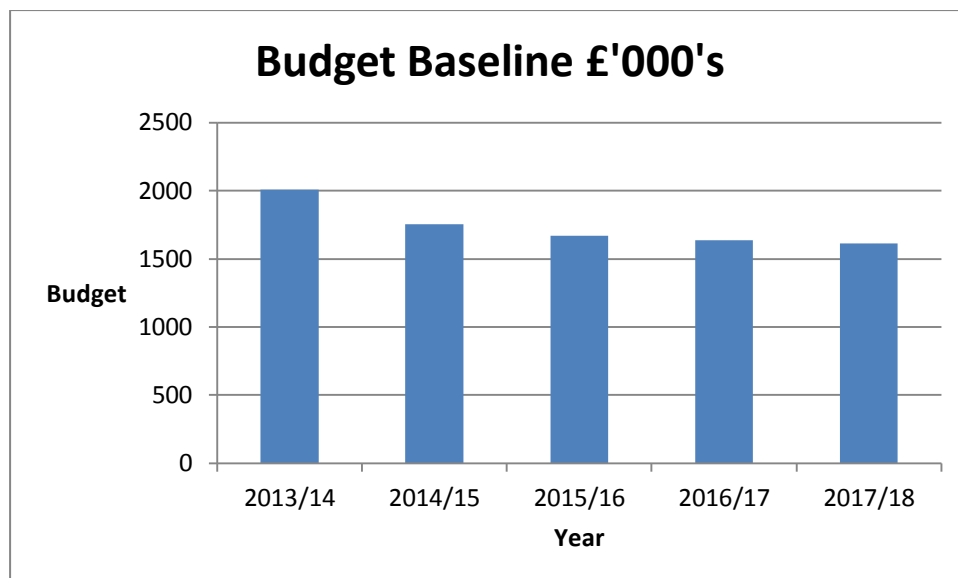
# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Accountability and Audit Report

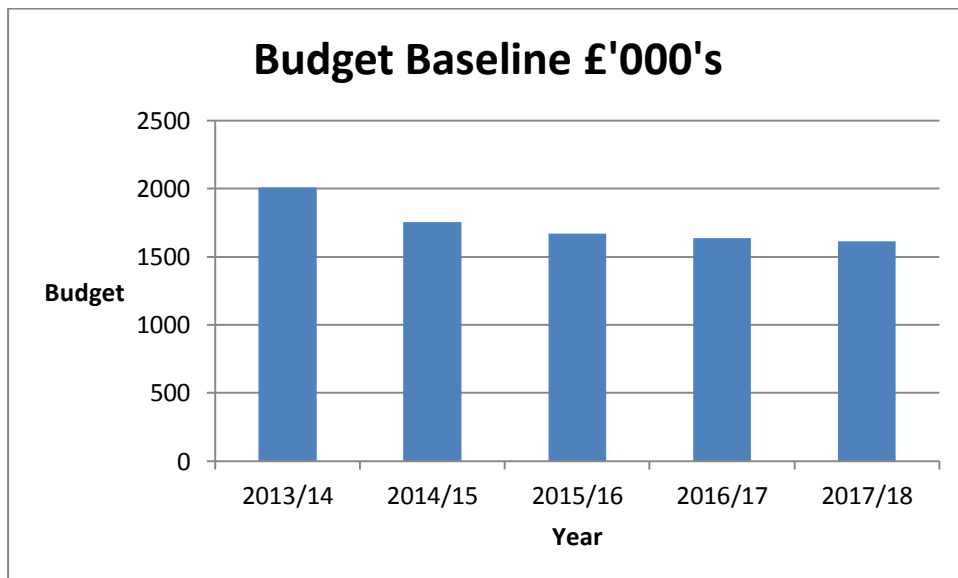
### Long term expenditure trends:

- **Chart 1:** shows the budget for the period Budget 2013 to 2018. PRRT over this period suffered a budget cut of £394K. The largest cut was during the 2014/15 year when PRRT suffered a £283K budget reduction. The lack of stability regarding the budget and the unforeseen in year cuts causes huge uncertainty in a relatively small organisation such as PRRT. So far we have been able to protect front line service by restricting the budget cuts to administration, management and general running costs of PRRT. In 2016/17 PRRT ran a Voluntary Exit Scheme in order to restructure and use our limited resources more efficiently. This has now been completed and our administration resources could not be reduced further. Going forward services could not remain untouched if further cuts were to be necessary.

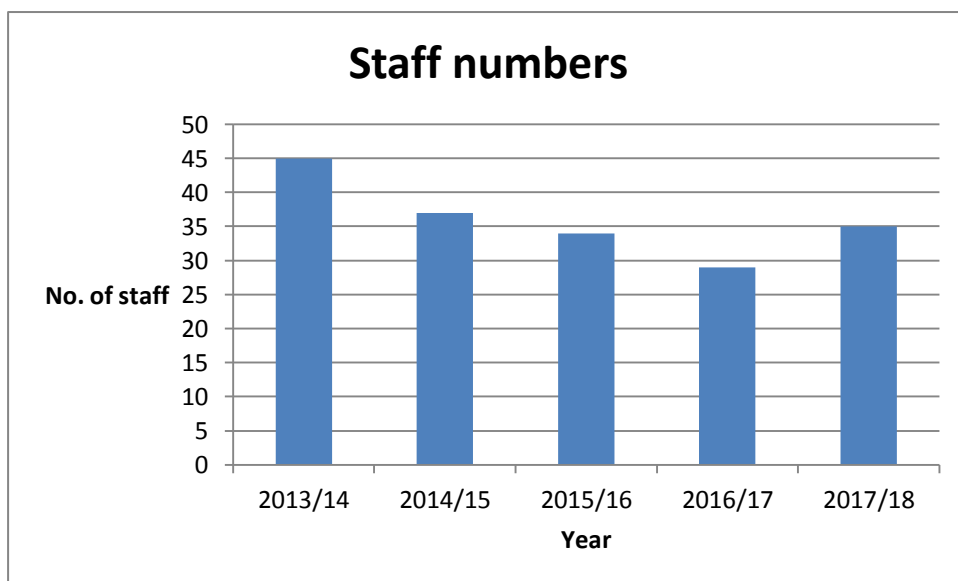


## THE POLICE REHABILITATION AND RETRAINING TRUST

- **Chart 2:** shows the savings made over the period 2013 to 2018. Over this time PRRT's budget dropped from a baseline of £2,006,000 to £1,612,000 a budget reduction of 20%.



- **Chart 3:** shows PRRT staffing levels which fell from 45 down to 35 employees over the period 2013 to 2018.



The past 5 years have been a period of change and relative unstable time for PRRT and its staff. Planning for the future had been overtaken by managing budgets on a year to year basis and constant restructuring.

## **THE POLICE REHABILITATION AND RETRAINING TRUST**

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The demand for PRRT services has been steady and indeed increasing over the past number of years, Psychological services have increased year on year, 8%, Physiotherapy 4.3% with Personal Development remaining steady. We anticipate that this demand will remain for the foreseeable future. PRRT, therefore need to base future service delivery on a secure budget over the next 3-4 years. Due to the legacy of the recent years' budget cuts, PRRT has concentrated its resources on the provision of front line services. Any future cuts to PRRT budgets will therefore have a negative impact on the delivery of these services.

The PRRT budget for 2018/19 is a static budget with no reductions. Staff salary increases, supplier and other service cost increases will put pressure on our budget for 2018/19 and this will be monitored as the year progresses.

Both at Board and Executive level, we continue to liaise with DoJ in order to facilitate a better understanding of PRRT's key objectives, associated outcomes and how these can be most effectively and efficiently delivered.

# THE POLICE REHABILITATION AND RETRAINING TRUST

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## Fees and charges – AUDITED INFORMATION

An analysis is shown below of the services for which a fee is charged, where the amount of the income and the full cost of the service are material to the financial statements.

In each of the services below, the financial objective is to recover direct costs.

Service	Income £	Full cost £	Surplus/(deficit) £
Healthcare	61,433	67,471	(6,038)
Training	37,212	220,262	(183,050)

The information provided above is for fees and charges purposes

### Events after the Reporting Period

There are no events after the reporting period.

### Research and Development

PRRT is committed to an on-going programme of research in order to develop and improve service provision.



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**Eddie Gaw**  
**Accounting Office**

**Date: 31 May 2018**

# THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

## Opinion on financial statements

I certify that I have audited the financial statements of the Police Rehabilitation and Retraining Trust (PRRT) for the year ended 31 March 2018 under the Police Rehabilitation and Retraining Trust Regulations (Northern Ireland) 2014. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of PRRT's affairs as at 31 March 2018 and of PRRT's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police Rehabilitation and Retraining Trust Regulations (Northern Ireland) 2014 and the Department of Justice's (DoJ) directions issued thereunder.

## Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of PRRT in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

## Other Information

The Board and the Accounting Officer are responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with DoJ directions made under the Police Rehabilitation and Retraining Trust Regulations (Northern Ireland) 2014; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Responsibilities of the Board and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Board and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Police Rehabilitation and Retraining Trust Regulations (Northern Ireland) 2014.

I am required to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

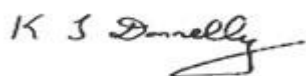
### **Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Report**

I have no observations to make on these financial statements.



KJ Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast

BT7 1EU

26 June 2018

# **THE POLICE REHABILITATION AND RETRAINING TRUST**

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## **Financial Statements**

**For the year ended 31 March 2018**



**THE POLICE REHABILITATION AND RETRAINING TRUST**  
**Statement of Comprehensive Net Expenditure**  
**Year ended 31 March 2018**

This account summaries the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognized as income or expenditure.

	Note	2017-18 £	2016-17 £
<b>Income</b>			
Other operating income	2	<b>(179,969)</b>	(189,966)
<b>Total Operating Income</b>		<u><b>(179,969)</b></u>	<u>(189,966)</u>
<b>Staff Costs</b>			
Staff Costs	3	<b>1,066,000</b>	1,225,529
Depreciation	5	<b>302,446</b>	284,875
Other expenditure	4	<b>737,743</b>	773,692
<b>Total Operating Expenditure</b>		<u><b>2,106,189</b></u>	<u>2,284,096</u>
<b>Net Expenditure</b>			
	5	<u><b>1,926,220</b></u>	<u>2,094,130</u>
<b>Other Comprehensive Net Expenditure</b>			
Net (gain) loss on revaluation of Property Plant and Equipment		-	-
Net (gain) loss on revaluation of Intangibles		-	-
<b>Total Comprehensive Net Expenditure for the year ended 31 March 2018</b>		<u><b>1,926,220</b></u>	<u>2,094,130</u>

PRRT has no recognised gains or losses other than the results for the years as set out above.

The notes on pages 60 to 68 form part of these Financial Statements.

**THE POLICE REHABILITATION AND RETRAINING TRUST**  
**Statement of Financial Position**  
Year ended 31 March 2018

This statement presents the financial position of PRRT. It comprises three main components: assets owned and controlled, liabilities owed to other bodies and equity, the remaining value of the entity.

	Note	2018 £	2017 £
<b>Non-current assets:</b>			
Property, plant and equipment	7	482,364	723,217
Intangible assets	8	<u>8,279</u>	<u>19,234</u>
<b>Total non-current assets</b>		<b>490,643</b>	<b>742,451</b>
<b>Current assets:</b>			
Trade and other receivables	9	63,594	25,271
Cash and cash equivalents	10	<u>133,574</u>	<u>70,433</u>
<b>Total current assets</b>		<b>197,168</b>	<b>95,704</b>
<b>Total assets</b>		<b>687,811</b>	<b>838,155</b>
<b>Current liabilities:</b>			
Trade and other payables	11	<u>(256,175)</u>	<u>(307,299)</u>
<b>Total current liabilities</b>		<b>(256,175)</b>	<b>(307,299)</b>
<b>Total assets less current liabilities</b>		<b>431,636</b>	<b>530,856</b>
<b>Total assets less liabilities</b>		<b>431,636</b>	<b>530,856</b>
<b>Taxpayer's Equity</b>			
General Reserve		<u>431,636</u>	<u>530,856</u>
		<b>431,636</b>	<b>530,856</b>

The Financial Statements on pages 56 to 68 have been approved by the Board and were signed on 31 May 2018 on its behalf by:



**Eddie Gaw**  
**Chief Executive**

The notes on pages 60 to 68 form part of these Financial Statements

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Statement of Cash Flows

Year ended 31 March 2018

The Statement of Cash Flows shows the changes in cash and cash equivalents of PRRT during the reporting period. The statement show how PRRT generates and uses cash and cash equivalents by classifying cash flows as operating, investing an financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by PRRT. Investing activities represent the extent to which cash flows and outflows have been made for resources which are intended to contribute to PRRT's future public service delivery.

	Note	2017-18 £	2016-17 £
<b>Cash Flows from operating activities</b>			
Net Operating (expenditure)		(99,220)	(246,130)
Depreciation	7	291,490	273,920
Amortisation	8	10,955	10,955
Decrease in trade and other receivables	9	(38,323)	10,253
(Decrease) in trade and other payables	11	(51,124)	(493)
<b>Net cash outflow from operating activities</b>		<b>113,778</b>	<b>48,505</b>
<b>Cash flows from investing activities</b>			
Purchase of property and equipment	7	(50,637)	(76,759)
Income from disposal of fixed assets		-	-
Purchase of intangible assets	8	-	(24,839)
<b>Net cash outflow from investing activities</b>		<b>(50,637)</b>	<b>(101,598)</b>
<b>Net (decrease) in cash and cash equivalents in the period</b>		<b>63,141</b>	<b>(53,093)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	10	<b>70,433</b>	<b>123,526</b>
<b>Cash and cash equivalents at the end of the period</b>	10	<b>133,574</b>	<b>70,433</b>

The notes on pages 60 to 68 form part of these Financial Statements

**THE POLICE REHABILITATION AND RETRAINING TRUST**  
**Statement of Changes in Taxpayers' Equity**  
Year ended 31 March 2018

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This statement shows the movement in the year on the different reserves held by PRRT.

	<b>SoCNE Reserve £</b>	<b>Total Taxpayers' Equity £</b>
<b>Balance at 1 April 2016</b>	<u>776,986</u>	<u>776,986</u>
<b>Changes in Taxpayers' Equity 2016-17</b>		
Grants from Sponsoring Entity	1,848,000	1,848,000
Comprehensive Expenditure for the year	(2,083,210)	(2,083,210)
Auditors' Remuneration	(10,920)	(10,920)
<b>Balance at 31 March 2017</b>	<u><b>530,856</b></u>	<u><b>530,856</b></u>
<b>Changes in Taxpayers' Equity 2017-18</b>		
Grants from Sponsoring Entity	1,827,000	1,827,000
Comprehensive Expenditure for the year	(1,915,220)	(1,915,220)
Auditors' Remuneration	(11,000)	(11,000)
<b>Balance at 31 March 2018</b>	<u><b>431,636</b></u>	<u><b>431,636</b></u>

The notes on pages 60 to 68 form part of these Financial Statements.

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

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### 1. Accounting policies

#### **Basis of accounting**

The Financial Statements have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

The accounts are stated in sterling, which is PRRT's functional and presentational currency. Unless otherwise stated, the amounts shown in these financial statements are in whole pounds sterling (£).

The Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted and interpreted by the 2017-18 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM comply with IFRS as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of PRRT for the purpose of giving a true and fair view has been selected. The particular policies adopted by PRRT are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### **Impending application of newly issued accounting standards not yet effective**

Certain new standards, interpretations and amendments to existing standards have been published that are mandatory for accounting periods beginning on or after 1 April 2017 but which have not been adopted early. PRRT considers that these standards are not relevant to its operations and are unlikely to have a significant impact on the financial statements in the period of the initial application.

#### **Critical accounting estimates**

PRRT prepares its financial statements in accordance with the FReM, the application of which often requires judgments to be made by management when formulating the financial position and results. Under IFRS, the directors are required to adopt those accounting policies most appropriate to the PRRT's circumstances for the purpose of presenting fairly its financial position, financial performance and cash flows. In determining and applying accounting policies, judgment is often required in respect of items where the choice of specific policy, accounting estimate or assumption to be followed could materially affect the reported results or net asset position of PRRT should it be later be determined that a different choice would be more appropriate. Management considers the accounting estimate and assumptions discussed below to be its critical accounting estimates and provide an explanation accordingly. Management has discussed its critical accounting estimates and associated disclosures with the Trust's Audit Committee.

#### **Income**

Income included in the accounts represents amounts invoiced in respect of services provided during the year exclusive of VAT.

#### **Property, Plant and Equipment**

Property, plant and equipment are stated at historical cost less depreciation. Historical cost

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

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includes expenditure that is directly attributable to the acquisition of the item.

### Intangible Assets

Intangible assets are stated at historical cost less accumulated amortisation and accumulated impairments. Historical cost includes expenditure that is directly attributable to the acquisition of the item.

### Depreciation

Depreciation is calculated so as to write off the cost, less their estimated residual value, over the expected useful economic lives of the assets concerned as follows:

Building Improvements	- 14%	Straight Line
Plant and Machinery	- 25%	Straight Line
Fixtures and Fittings	- 20%	Straight Line
Computer Equipment	- 33 <sup>1/3</sup> %	Straight Line

Depreciation on additions is calculated and charged on a full year basis.

FReM requires that fair value should be used, however it is noted that revaluation would not have materially affected the figures and therefore the fixed assets have not been revalued.

### Amortisation

Amortisation is calculated to write off the cost of the asset, less its estimated residual value, over the expected useful economic life of that asset as follows:

Software - 33<sup>1/3</sup>% Straight Line

### Operating lease agreements

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income on a straight line basis over the period of the lease.

### Pension costs

PRRT operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of PRRT. The annual contributions payable are charged to the Statement of Comprehensive Net Expenditure.

### Taxation

Corporation tax expense represents the sum of the current tax and deferred tax.

The charge for current tax is based on the result for the year adjusted for items which are non-assessable or disallowed. It is calculated using tax rates that have been enacted or substantively enacted by the reporting date. Current and deferred tax is recognised in the Statement of Comprehensive Net Expenditure unless the item to which the tax relates was recognised outside the income statement being other comprehensive income or equity. The tax associated with such an item is also recognised in other comprehensive income or equity respectively.

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

### 2. Other Operating Income

	2018	2017
	£	£
Catering and room hire income	336	-
Healthcare income	62,708	48,812
Miscellaneous income	30,778	31,764
Service Charges	49,820	51,236
Training income	36,327	46,461
NI Prison Service	-	11,693
	<b>179,969</b>	<b>189,966</b>

### 3. Staff Costs

	Permanently employed staff	Other - agency staff	2018 £ Total	2017 £ Total
Wages and salaries	868,637	49,451	918,088	1,078,856
Social Security costs	86,696	1,834	88,530	86,792
Other Pension costs	59,382	-	59,382	59,881
	<b>1,014,715</b>	<b>51,285</b>	<b>1,066,000</b>	<b>1,225,529</b>

Further information relating to staff and directors can be found in the Staff Report within the Accountability Report.

### 4. Other Operating Costs

	2018	2017
	£	£
Psychological Therapies	93,108	50,460
Physiotherapy	101,606	100,232
Personal Development & Training	77,778	95,214
Rehabilitation Support	3,443	2,181
Projects	56,802	43,611
Establishment Costs	252,945	270,262
Information Technology	52,098	98,879
Finance Charges	1,600	2,014
Running Costs	98,363	110,839
	<b>737,743</b>	<b>773,692</b>

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

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### 5. Net Expenditure

Net expenditure is stated after charging:

	2018	2017
	£	£
Depreciation of owned plant and equipment	291,490	273,920
Amortisation of intangible assets	10,955	10,955
Loss on disposal of plant and equipment	-	-
Operating lease cost of plant and equipment	112,891	290,028
Auditor's remuneration	10,000	10,920

### 6. Tax Expense

#### (a) Analysis of charge in the year

	2018	2017
	£	£
Current tax		
UK Corporation tax based on the results for the year at 20% (2017: 20%)	(1,476)	5,098
Total current tax	<u>(1,476)</u>	<u>5,098</u>

#### (b) Factors affecting current tax charge

The tax assessed on the income on ordinary activities for the year is based on the standard rate of corporation tax in the UK of 19% (2017: 20%).

	2017	2016
	£	£
(Expenditure)/Income on ordinary activities before taxation	<u>(7,380)</u>	<u>25,488</u>
(Expenditure)/Income on ordinary activities by rate of tax	(1,476)	5,098
Total current tax (note 6(a))	<u>(1,476)</u>	<u>5,098</u>



# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

### 7. Property, Plant and Equipment

#### 2017-18

	Building Improvements £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>					
At 1 April 2017	1,546,704	209,821	513,519	183,217	2,453,261
Additions	-	-	2,556	48,081	50,637
Disposals	-	-	-	-	-
<b>At 31 March 2018</b>	<b>1,546,704</b>	<b>209,821</b>	<b>516,075</b>	<b>231,298</b>	<b>2,503,898</b>
<b>Depreciation</b>					
At 1 April 2017	956,364	208,243	415,583	149,854	1,730,044
Charge for the period	216,539	1,545	39,738	33,668	291,490
On Disposals	-	-	-	-	-
<b>At 31 March 2018</b>	<b>1,172,903</b>	<b>209,788</b>	<b>455,321</b>	<b>183,522</b>	<b>2,021,534</b>
<b>Net book value</b>					
<b>At 31 March 2018</b>	<b>373,801</b>	<b>33</b>	<b>60,754</b>	<b>47,776</b>	<b>482,364</b>
At 31 March 2017	590,340	1,578	97,936	33,363	723,217

#### 2016-17

	Building Improvements £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>Cost</b>					
At 1 April 2016	1,546,704	209,821	483,921	136,056	2,376,502
Additions	-	-	29,598	47,161	76,759
Disposals	-	-	-	-	-
<b>At 31 March 2017</b>	<b>1,546,704</b>	<b>209,821</b>	<b>513,519</b>	<b>183,217</b>	<b>2,453,261</b>
<b>Depreciation</b>					
At 1 April 2016	741,925	206,294	376,356	131,549	1,456,124
Charge for the period	214,439	1,949	39,227	18,305	273,920
On Disposals	-	-	-	-	-
<b>At 31 March 2017</b>	<b>956,364</b>	<b>208,243</b>	<b>415,583</b>	<b>149,854</b>	<b>1,730,044</b>
<b>Net book value</b>					
<b>At 31 March 2017</b>	<b>590,340</b>	<b>1,578</b>	<b>97,936</b>	<b>33,363</b>	<b>723,217</b>
At 31 March 2016	804,779	3,527	107,565	4,507	920,378

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

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### 8. Intangible Assets

#### 2017-18

	<b>Software</b>
<b>Cost</b>	<b>£</b>
At 1 April 2017	198,891
Additions	-
Disposals	-
<b>At 31 March 2018</b>	<b><u>198,891</u></b>
<b>Depreciation</b>	
At 1 April 2017	179,657
Amortisation for the period	10,955
On Disposals	-
<b>At 31 March 2018</b>	<b><u>190,612</u></b>
<b>Net book value</b>	
<b>At 31 March 2018</b>	<b><u>8,279</u></b>
At 31 March 2017	<u>19,234</u>

#### 2016-17

	<b>Software</b>
<b>Cost</b>	<b>£</b>
At 1 April 2016	174,052
Additions	24,839
Disposals	-
<b>At 31 March 2017</b>	<b><u>198,891</u></b>
<b>Depreciation</b>	
At 1 April 2016	168,702
Amortisation for the period	10,955
On Disposals	-
<b>At 31 March 2017</b>	<b><u>179,657</u></b>
<b>Net book value</b>	
<b>At 31 March 2017</b>	<b><u>19,234</u></b>
At 31 March 2016	<u>5,350</u>

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

### 9. Trade receivables and other current assets

	2018	2017
	£	£
Trade receivables	15,143	8,008
Tax Refund Due	1,476	-
Prepayments and accrued income	46,975	17,263
	<u>63,594</u>	<u>25,271</u>

### 10. Cash and Cash Equivalents

	2018	2017
	£	£
Cash and cash equivalents	<u>133,574</u>	<u>70,433</u>

Cash and cash equivalents are all held as either cash-in-hand or as deposits with commercial banks.

### 11. Trade payables and other current liabilities: Amounts falling due within one year

#### Trade Payable and other current liabilities

	2018	2017
	£	£
Trade payables	13,206	14,430
Corporation tax	-	5,098
Other taxation and social security	-	-
Other payables	110,593	131,530
Accruals and deferred income	132,376	156,241
	<u>256,175</u>	<u>307,299</u>

# THE POLICE REHABILITATION AND RETRAINING TRUST

## Notes to the accounts

Year ended 31 March 2018

### 12. Commitments under operating leases

At 31 March 2018 there were total future minimum lease payments under operating leases as set out below:

	2018	2017
	£	£
Obligations under operating leases comprise:		
<b>Buildings</b>		
Not later than one year	111,000	111,000
Later than one year and not later than five years	333,000	444,000
Later than five years	27,750	111,000
	<u>471,750</u>	<u>666,000</u>
<b>Other</b>		
Not later than one year	1,891	1,891
Later than one year and not later than five years	4,255	6,146
Later than five years	-	-
	<u>6,146</u>	<u>8,037</u>

### 13. Capital Commitments

At 31 March 2018 authorised future capital expenditure amounted to £Nil (2017: £Nil). PRRT has committed to £Nil expenditure on capital. (2017: £10,010).

### 14. Related party transactions

PRRT is a Non-Departmental Public Body of the DoJ. PRRT was under the control of the Board of Directors throughout the current year.

The DoJ is regarded as a related party. During the year, PRRT has had a number of material transactions with DoJ.

PRRT received service charges and other charges totalling £36,649 (2017: £50,824) from NIPF and charges of £6,139 (2017: £412) from NIRPOA during the year and £7,032 from DPAOr. At the year-end PRRT was owed £3,841 (2017: £Nil) from NIPF and £922 (2017: £Nil) from NIRPOA.

A number of the Board hold other positions with bodies that PRRT has transacted with during the year.

Board Member	Position held	Organisation
Simon Walls	Superintendent	PSNI
Mark Lindsay	Chairman	Police Federation NI

No other transactions with related parties were undertaken such as are required to be disclosed under International Accounting Standard 24.

# **THE POLICE REHABILITATION AND RETRAINING TRUST**

## **Notes to the accounts**

Year ended 31 March 2018

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### **15. Events after the Reporting Date**

There were no events after the reporting date which would require adjustment to the Financial Statements.

### **Date of authorisation for issue**

The Annual Report and Financial Statements were authorised by the Accounting Officer to be issued on 26 June 2018.