

COFEPOW - THE CHILDREN, (FAMILIES and FRIENDS) OF THE FAR EAST PRISONERS OF WAR

England & Wales · Charity number 1074474

Details

Other names	COFEPOW - THE CHILDREN (& FAMILIES) OF THE FAR EAST PRISONERS OF WAR, C.O.F.E.P.O.W.
Status	Registered
Legal form	Other
Registered	1999-03-02
Register	View on the Charity Commission register

Contact

Address	3 Blossom Way Little Billing Northampton Northamptonshire NN3 9ET
Phone	01604517640
Email	cofepow.chairman@gmail.com
Website	http://www.cofepow.org.uk

Activities

Objects: TO PROVIDE AND MAINTAIN A MEMORIAL IN MEMORY OF ALL BRITISH SERVICEMEN WHO WERE PRISONERS OF WAR IN SOUTH EAST ASIA UNDER JAPANESE OCCUPATION DURING WORLD WAR II TO ADVANCE THE EDUCATION OF THE PUBLIC ABOUT PRISONERS OF WAR IN SOUTH EAST ASIA UNDER JAPANESE OCCUPATION DURING 1942 - 1945

Activities: COFEPOW built the Far East Prisoners of War Memorial Building, at the N.M.A in Staffordshire to perpetuate the FEPOW memory with a portrayal of their horrifying captivity during World War II. On COFEPOW's web site, www.cofepow.org.uk, a database on FEPOWs assists the education/research of people world wide. COFEPOW continues maintaining the Memorial Building and adjoining areas.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£42,047	£15,584	-	-
2023-12-31	£55,302	£28,258	-	-
2022-12-31	£113,654	£16,156	-	-
2021-12-31	£46,095	£33,770	-	-
2020-12-31	£39,618	£26,666	-	-

Trustees

Name	Role	Appointed
David Edward Brede	Chair	2019-09-15
Alan Wills		2025-08-17
Christine Wills		2015-08-16
David Thomas Brown		2014-08-17
Graham Robertson		2025-08-17
Guy Metcalfe-Hume		2020-07-25
Karen Brown		2022-08-14
Nick Bullen-Bell		2016-08-13
Sylvie Bullen-Bell		2016-08-13

Accounts

REGISTERED CHARITY NUMBER: 1074474

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31 December 2024
for
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR
CoFEPOW

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2024

The Trustees present their report and accounts for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number

The charity is registered in England & Wales with the Charity Commission in England & Wales with charity number 1074474.

Registered Office

The charity does not maintain an office but can be contacted at 3 Blossom Way, Little Billing, Northampton, NN3 9ET.

The charity web address is www.cofepow.org.

Trustees

David Brede

Chris Wills

David Brown

Karen Brown

Nick Bullen-Bell

Silvie Bullen-Bell

Guy Metcalf-Hume

Alexander Metcalf Hume

Sharon Morris-Mee

Any of the charity's members who are interested in helping to run the charity are eligible to become trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as an unincorporated Charity, established by written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the charity commission in England & Wales.

There are no restrictions in the governing documents on the operation of the charity other than those imposed by Charity Law.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

- B1 To provide and maintain a Memorial in memory of all British Servicemen who were Prisoners of War in South East Asia under Japanese occupation during World War 2.
- B2 To advance the education of the public about prisoners of War in South East Asia under Japanese occupation during 1942 - 1945.

In 2005 the charity achieved its main object which was the building and fitting out of the Far East Prisoners of War Memorial Building at the national Memorial Arboretum in Staffordshire. Fund raising continues to enable the upper archival and research centre to be furnished. This will include the storing and cataloguing of research material.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity maintains the Far East Prisoners of War building at the National Memorial Arboretum at Alrewas in Staffordshire.

The building holds exhibitions including descriptive panels, photographs and other artefacts covering all aspects of the Far East Prisoner of War experience. There are also video screens showing news reels and interviews with FEPOWs.

The charity continues to develop its education packages showing the treatment of Prisoners of War.

The society maintains searchable records of the Prisoners of War and these are available to members of the public.

FINANCIAL REVIEW

The charity has a deficit of £13,393 for the year on unrestricted activities.

The charity has received donations of £40,347 during the year.

RESERVES

The trustees wish to maintain the general fund at a level to cover day to day running expenses. However it is difficult to obtain funds and the money available is spent on the charity's activities.

ON BEHALF OF THE BOARD:

.....
David Brown - Trustee

Date: 16 August 2025

Independent Examiner's Report to the Trustees of
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

I report to the trustees on my examination of the accounts of Children and Families of Far East Prisoners of War in the Far East for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK (FRS102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Procter
Fellow of the Association of Chartered Certified Accountants
18 Redhill Grove
Chorley
PR6 8TU

Date: 16 August 2025

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted fund £	2024 Restricted fund £	Total funds £	2023 Total funds £
INCOME				
Incoming resources from generated funds	2,417	-	2,417	2,232
Donations received	2,526	23,190	25,716	41,314
Charitable activities	13,914	-	13,914	11,756
Total income	18,857	23,190	42,047	55,302
EXPENDITURE				
Raising Funds	210	-	210	374
Charitable activities	15,374	-	15,374	27,884
Total expenditure	15,584	-	15,584	28,258
NET INCOME	3,273	23,190	26,463	27,044
Revaluation of Investments	11,579	-	11,579	(7,556)
TOTAL FUNDS BROUGHT FORWARD	45,654	260,767	306,421	286,933
TOTAL FUNDS CARRIED FORWARD	60,506	283,957	344,463	306,421

Statement of Financial Activities

comparative figures for the year ended 31 December 2023

	Unrestricted fund £	2023 Restricted fund £	Total funds £
INCOME			
Incoming resources from generated funds	2,232	-	2,232
Donations Received	877	40,437	41,314
Activities for generating funds	11,756	-	11,756
Investment income	-	-	-
Total income	14,865	40,437	55,302
EXPENDITURE			
Raising Funds	374	-	374
Charitable activities	27,884	-	27,884
Total expenditure	28,258	-	28,258
NET INCOME	(13,393)	40,437	27,044
Revaluation of Investments	(7,556)	-	(7,556)
TOTAL FUNDS BROUGHT FORWARD	66,603	220,330	286,933
TOTAL FUNDS CARRIED FORWARD	45,654	260,767	306,421

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Balance Sheet

At 31 December 2024

	2024		2023
	£		£
FIXED ASSETS			
Investments	136,881		125,302
CURRENT ASSETS			
Cash at bank	207,582	181,109	
NET CURRENT ASSETS	<u>207,582</u>		<u>181,109</u>
NET ASSETS	<u><u>344,463</u></u>		<u><u>306,411</u></u>
FUNDS			
Unrestricted funds	60,506		45,654
Restricted funds	283,957		260,757
TOTAL FUNDS	<u><u>344,463</u></u>		<u><u>306,411</u></u>
	-		

The charity is entitled to exemption from audit for the year ended 31 December 2024. The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2024.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Acts

These financial statements have been prepared in accordance with Financial Reporting Standard 102 as applied to small entities by section 1A of the standard..

The financial statements were approved by the Board of Trustees on 16 August 2025.and were signed on its behalf by:

.....
David Brown -Trustee

.....
David Brede -Trustee

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements
for the Year ended 31 December 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 as applied to small entities by section 1A of the standard, the Charities Acts and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Public Benefit

In the opinion of the Trustees the charity is a Public Benefit Entity.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investments held as Fixed Assets

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Sales of Merchandise	2,417	2,232
Purchases of merchandise	210	374

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements
for the Year ended 31 December 2024

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 or for the year ended 31 December 2023.

There were no trustees' expenses for the year ended 31 December 2024 or for the year ended 31 December 2023.

4 INVESTMENTS

	Listed investments	Total
Valuation		
At start of the year	125,302	125,302
Revaluation in the year	11,579	11,579
At end of the year	<u>136,881</u>	<u>136,881</u>

The portfolio of investments is managed by Aviva on behalf of the charity

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2024

	2024			2023		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
<u>Income</u>						
Donations	2,526	23,190	25,716	877	40,437	41,314
Membership Subscriptions	11,997	-	11,997	11,176	-	11,176
Sale of goods	2,417	-	2,417	2,232	-	2,232
Memorial Weekends	1,487	-	1,487	580	-	580
Remembrance book	430	-	430	-	-	-
Bank Interest	-	-	-	-	-	-
Total Income	<u>18,857</u>	<u>23,190</u>	<u>42,047</u>	<u>14,865</u>	<u>40,437</u>	<u>55,302</u>
<u>Expenditure</u>						
Charitable Expenditure						-
Costs of Raising Funds						
Merchandise for sale	210	-	210	374	-	374
Direct Charitable Expenditure						
Printing newsletters	-	-	-	5,044	-	5,044
Memorial events and Weekend	550	-	550	750	-	750
Wreaths and Poppies	81	-	81	398	-	398
Remembrance book	552	-	552	-	-	-
Sundry expenses	300	-	300	759	-	759
Burma railway	-	-	-	1,450	-	1,450
Liverpool Memorial	-	-	-	1,000	-	1,000
Support for Charitable expenditure						
Premises						
Room Hire	-	-	-	270	-	270
Memorial Building Maintenance	930	-	930	-	-	-
Administrative overheads						
Postage	1,758	-	1,758	2,271	-	2,271
Stationery and printing	2,082	-	2,082	-	-	-
Equipment	637	-	637	2,100	-	2,100
Software licences and website	5,684	-	5,684	10,265	-	10,265
Bank charges	107	-	107	129	-	129
Governance Costs						
Committee meetings	269	-	269	1,161	-	1,161
Independent Examiner	-	-	-	-	-	-
AGM	2,424	-	2,424	2,287	-	2,287
Total expenses	<u>15,584</u>	<u>-</u>	<u>15,584</u>	<u>28,258</u>	<u>-</u>	<u>28,258</u>
Net Income for the Year	<u>3,273</u>	<u>23,190</u>	<u>26,463</u>	<u>(13,393)</u>	<u>40,437</u>	<u>27,044</u>
Revaluation of Investments	<u>11,579</u>	<u>-</u>	<u>11,579</u>	<u>(7,556)</u>	<u>-</u>	<u>(7,556)</u>

Accounts

REGISTERED CHARITY NUMBER: 1074474

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31 December 2023
for
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR
CoFEPOW

David Procter Accountancy Services Ltd
18 Redhill Grove
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CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

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for the year ended 31 December 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

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David Brede

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Any of the charity's members who are interested in helping to run the charity are eligible to become trustees.

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Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

- B1 To provide and maintain a Memorial in memory of all British Servicemen who were Prisoners of War in South East Asia under Japanese occupation during World War 2.
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In 2005 the charity achieved its main object which was the building and fitting out of the Far East Prisoners of War Memorial Building at the national Memorial Arboretum in Staffordshire. Fund raising continues to enable the upper archival and research centre to be furnished. This will include the storing and cataloguing of research material.

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Charitable activities

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The society maintains searchable records of the Prisoners of War and these are available to members of the public.

FINANCIAL REVIEW

The charity has a deficit of £13,393 for the year on unrestricted activities.

The charity has received donations of £40,347 during the year.

RESERVES

The trustees wish to maintain the general fund at a level to cover day to day running expenses. However it is difficult to obtain funds and the money available is spent on the charity's activities.

ON BEHALF OF THE BOARD:

.....
David Brown - Trustee

Date: 18 August 2024

Independent Examiner's Report to the Trustees of
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

I report to the trustees on my examination of the accounts of Children and Families of Far East Prisoners of War in the Far East for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK (FRS102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Procter
Fellow of the Association of Chartered Certified Accountants
18 Redhill Grove
Chorley
PR6 8TU

Date: 18 August 2024

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted fund £	2023 Restricted fund £	Total funds £	2022 Total funds £
INCOME				
Incoming resources from generated funds	2,232	-	2,232	4,577
Donations received	877	40,437	41,314	95,201
Charitable activities	11,756	-	11,756	13,876
Investment income	-	-	-	-
Total income	<u>14,865</u>	<u>40,437</u>	<u>55,302</u>	<u>113,654</u>
EXPENDITURE				
Raising Funds	374	-	374	120
Charitable activities	27,884	-	27,884	16,036
Total expenditure	<u>28,258</u>	<u>-</u>	<u>28,258</u>	<u>16,156</u>
NET INCOME	(13,393)	40,437	27,044	97,498
Revaluation of Investments	(7,556)	-	(7,556)	(8,229)
TOTAL FUNDS BROUGHT FORWARD	66,603	220,320	286,923	197,654
TOTAL FUNDS CARRIED FORWARD	<u><u>45,654</u></u>	<u><u>260,757</u></u>	<u><u>306,411</u></u>	<u><u>286,923</u></u>

Statement of Financial Activities

comparative figures for the year ended 31 December 2022

	Unrestricted fund £	2022 Restricted fund £	Total funds £
INCOME			
Incoming resources from generated funds	4,577	-	4,577
Donstions Received	1,504	93,697	95,201
Activities for generating funds	13,876	-	13,876
Investment income	-	-	-
Total income	<u>19,957</u>	<u>93,697</u>	<u>113,654</u>
EXPENDITURE			
Raising Funds	120	-	120
Charitable activities	12,626	3,410	16,036
Total expenditure	<u>12,746</u>	<u>3,410</u>	<u>16,156</u>
NET INCOME	7,211	90,287	97,498
Revaluation of Investments	(8,229)	-	(8,229)
TOTAL FUNDS BROUGHT FORWARD	67,621	130,033	197,654
TOTAL FUNDS CARRIED FORWARD	<u><u>66,603</u></u>	<u><u>220,320</u></u>	<u><u>286,923</u></u>

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Balance Sheet

At 31 December 2023

	2022		2022
	£		£
FIXED ASSETS			
Investments	125,302		132,858
CURRENT ASSETS			
Cash at bank	181,109	154,065	
NET CURRENT ASSETS	<u>181,109</u>		<u>154,065</u>
NET ASSETS	<u><u>306,411</u></u>		<u><u>286,923</u></u>
FUNDS			
Unrestricted funds	45,654		66,603
Restricted funds	260,757		220,320
TOTAL FUNDS	<u><u>306,411</u></u>		<u><u>286,923</u></u>
	-		

The charity is entitled to exemption from audit for the year ended 31 December 2023. The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2023.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Acts

These financial statements have been prepared in accordance with Financial Reporting Standard 102 as applied to small entities by section 1A of the standard..

The financial statements were approved by the Board of Trustees on 18 August 2024.and were signed on its behalf by:

.....
David Brown -Trustee

.....
David Brede -Trustee

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements for the Year ended 31 December 2023

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 as applied to small entities by section 1A of the standard, the Charities Acts and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Public Benefit

In the opinion of the Trustees the charity is a Public Benefit Entity.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investments held as Fixed Assets

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Sales of Merchandise	2,232	4,577
Purchases of merchandise	374	120

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements
for the Year ended 31 December 2023

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 or for the year ended 31 December 2022.

There were no trustees' expenses for the year ended 31 December 2023 or for the year ended 31 December 2022.

4 INVESTMENTS

	Listed investments	Total
Valuation		
At start of the year	132,858	132,858
Revaluation in the year	(7,556)	(7,556)
At end of the year	<u>125,302</u>	<u>125,302</u>

The portfolio of investments is managed by Aviva on behalf of the charity

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2023

	2023			2022		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
<u>Income</u>						
Donations	877	40,437	41,314	1,504	93,697	95,201
Membership Subscriptions	11,176	-	11,176	12,932	-	12,932
Sale of goods	2,232	-	2,232	4,577	-	4,577
Memorial Weekends	580	-	580	944	-	944
Bank Interest	-	-	-	-	-	-
Total Income	<u>14,865</u>	<u>40,437</u>	<u>55,302</u>	<u>19,957</u>	<u>93,697</u>	<u>113,654</u>
<u>Expenditure</u>						
Charitable Expenditure						-
Costs of Raising Funds						
Merchandise for sale	374	-	374	120		120
Direct Charitable Expenditure						
Printing newsletters	5,044	-	5,044	1,735		1,735
Memorial events and Weekend	750	-	750	2,325		2,325
Wreaths and Poppies	398	-	398	205		205
Sundry expenses	759	-	759	-	-	-
Burma railway	1,450	-	1,450	-	-	-
Liverpool Memorial	1,000	-	1,000	-	-	-
Support for Charitable expenditure						
Premises						
Room Hire	270	-	270		3,410	3,410
National Memorial Arboretum	-	-	-	-	-	-
Memorial Building Maintenance	-	-	-	-	-	-
Administrative overheads						
Postage	2,271	-	2,271	3,277	-	3,277
Stationery and printing	-	-	-	-	-	-
Equipment	2,100	-	2,100	-	-	-
Software licences and website	10,265	-	10,265	5,027		5,027
Bank charges	129	-	129	-	-	-
Travel		-	-	-	-	-
Governance Costs						
Committee meetings	1,161	-	1,161	57	-	57
Independent Examiner	-	-	-	-	-	-
AGM	2,287	-	2,287	-	-	-
Total expenses	<u>28,258</u>	<u>-</u>	<u>28,258</u>	<u>12,746</u>	<u>3,410</u>	<u>16,156</u>
Net Income for the Year	<u>(13,393)</u>	<u>40,437</u>	<u>27,044</u>	<u>7,211</u>	<u>90,287</u>	<u>97,498</u>
Revaluation of Investments	<u>(7,556)</u>	<u>-</u>	<u>(7,556)</u>	<u>(8,229)</u>	<u>-</u>	<u>(8,229)</u>

Accounts

REGISTERED CHARITY NUMBER: 1074474

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31 December 2022
for
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR
CoFEPOW

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number

The charity is registered in England & Wales with the Charity Commission in England & Wales with charity number 1074474.

Registered Office

The charity does not maintain an office but can be contacted at 3 Blossom Way, Little Billing, Northampton, NN3 9ET.

The charity web address is www.cofepow.org.

Trustees

David Brede

Chris Wills

David Brown

Karen Brown

Nick Bullen-Bell

Silvia Bullen-Bell

Guy Metcalf-Hume

Alexander Metcalf Hume

Sharon Morris-Mee

Any of the charity's members who are interested in helping to run the charity are eligible to become trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as an unincorporated Charity, established by written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the charity commission in England & Wales.

There are no restrictions in the governing documents on the operation of the charity other than those imposed by Charity Law.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

- B1 To provide and maintain a Memorial in memory of all British Servicemen who were Prisoners of War in South East Asia under Japanese occupation during World War 2.
- B2 To advance the education of the public about prisoners of War in South East Asia under Japanese occupation during 1942 - 1945.

In 2005 the charity achieved its main object which was the building and fitting out of the Far East Prisoners of War Memorial Building at the national Memorial Arboretum in Staffordshire. Fund raising continues to enable the upper archival and research centre to be furnished. This will include the storing and cataloguing of research material.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity maintains the Far East Prisoners of War building at the National Memorial Arboretum at Alrewas in Staffordshire.

The building holds exhibitions including descriptive panels, photographs and other artefacts covering all aspects of the Far East Prisoner of War experience. There are also video screens showing news reels and interviews with FEPOWs.

The charity continues to develop its education packages showing the treatment of Prisoners of War.

The society maintains searchable records of the Prisoners of War and these are available to members of the public.

FINANCIAL REVIEW

The charity has a surplus for the year.

In April 2022 the charity received a bequest of £60,000 from the estate of Moira Bates

RESERVES

The trustees wish to maintain the general fund at a level to cover day to day running expenses. However it is difficult to obtain funds and the money available is spent on the charity's activities.

ON BEHALF OF THE BOARD:

.....

David Brown - Trustee

Date: 13 August 2023

Independent Examiner's Report to the Trustees of
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

I report to the trustees on my examination of the accounts of Children and Families of Far East Prisoners of War in the Far East for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK (FRS102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Procter
Fellow of the Association of Chartered Certified Accountants
18 Redhill Grove
Chorley
PR6 8TU

Date: 13 August 2023

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2022

	Unrestricted fund £	2022 Restricted fund £	Total funds £	2021 Total funds £
INCOME				
Incoming resources from generated funds	4,577	-	4,577	3,063
Donations received	1,504	93,697	95,201	3,567
Charitable activities	13,876	-	13,876	33,579
Investment income	-	-	-	640
Total income	<u>19,957</u>	<u>93,697</u>	<u>113,654</u>	<u>40,849</u>
EXPENDITURE				
Raising Funds	120	-	120	569
Charitable activities	12,626	3,410	16,036	53,043
Total expenditure	<u>12,746</u>	<u>3,410</u>	<u>16,156</u>	<u>53,612</u>
NET INCOME	7,211	90,287	97,498	(12,763)
Revaluation of Investments	(8,229)	-	(8,229)	13,226
TOTAL FUNDS BROUGHT FORWARD	67,621	130,033	197,654	197,191
TOTAL FUNDS CARRIED FORWARD	<u><u>66,603</u></u>	<u><u>220,320</u></u>	<u><u>286,923</u></u>	<u><u>197,654</u></u>

Statement of Financial Activities

comparative figures for the year ended 31 December 2021

	Unrestricted fund £	2021 Restricted fund £	Total funds £
INCOME			
Incoming resources from generated funds	3,063	-	3,063
Donstions Received	3,567	-	3,567
Activities for generating funds	25,599	7,980	33,579
Investment income	640	-	640
Total income	<u>32,869</u>	<u>7,980</u>	<u>40,849</u>
EXPENDITURE			
Raising Funds	569	-	569
Charitable activities	33,201	19,842	53,043
Total expenditure	<u>33,770</u>	<u>19,842</u>	<u>53,612</u>
NET INCOME	(901)	(11,862)	(12,763)
Revaluation of Investments	13,226	-	13,226
TOTAL FUNDS BROUGHT FORWARD	55,296	141,895	197,191

TOTAL FUNDS CARRIED FORWARD	<u>67,621</u>	<u>130,033</u>	<u>197,654</u>
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CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Balance Sheet

At 31 December 2022

	2022		2021
	£		£
FIXED ASSETS			
Investments	132,858		141,087
CURRENT ASSETS			
Cash at bank	154,065	56,567	
NET CURRENT ASSETS	<u>154,065</u>	<u>56,567</u>	56,567
NET ASSETS	<u><u>286,923</u></u>		<u><u>197,654</u></u>
FUNDS			
Unrestricted funds	66,603		67,621
Restricted funds	220,320		130,033
TOTAL FUNDS	<u><u>286,923</u></u>		<u><u>197,654</u></u>
	-		

The charity is entitled to exemption from audit for the year ended 31 December 2022. The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2022.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Acts

These financial statements have been prepared in accordance with Financial Reporting Standard 102 as applied to small entities by section 1A of the standard..

The financial statements were approved by the Board of Trustees on 13 August 2023.and were signed on its behalf by:

.....
David Brown -Trustee

.....
David Brede -Trustee

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements for the Year ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 as applied to small entities by section 1A of the standard, the Charities Acts and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Public Benefit

In the opinion of the Trustees the charity is a Public Benefit Entity.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investments held as Fixed Assets

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Sales of Merchandise	4,577	3,063
Purchases of merchandise	120	569

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 or for the year ended 31 December 2021.

There were no trustees' expenses for the year ended 31 July 2022 or for the year ended 31 July 2021.

4 INVESTMENTS

	Listed investments	Total
Valuation		
At start of the year	141,087	141,087
Revaluation in the year	(8,229)	(8,229)
At end of the year	<u>132,858</u>	<u>132,858</u>

The portfolio of investments is managed by Aviva on behalf of the charity

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR**Statement of Financial Activities**

for the year ended 31 December 2022

	2022			2021		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
Income						
Donations	1,504	93,697	95,201	3,567	-	3,567
Membership Subscriptions	12,932	-	12,932	20,271	7,980	28,251
Sale of goods	4,577	-	4,577	3,063	-	3,063
Memorial Weekends	944	-	944	5,328	-	5,328
Bank Interest	-	-	-	640	-	640
Total Income	19,957	93,697	113,654	32,869	7,980	40,849
Expenditure						
Charitable Expenditure						-
Costs of Raising Funds						
Merchandise for sale	120		120	569	-	569
Direct Charitable Expenditure						
Printing newsletters	1,735		1,735	5,613	-	5,613
Memorial events and Weekend	2,325		2,325	8,668	-	8,668
Wreaths and Poppies	205		205	220	-	220
Sundry expenses	-	-	-	320	-	320
Burma railway	-	-	-	10,205	-	10,205
Support for Charitable expenditure						
Premises						
Room Hire		3,410	3,410	-	3,756	3,756
National Memorial Arboretum	-	-	-	-	-	-
Memorial Building Maintenance	-	-	-	-	16,086	16,086
Administrative overheads						
Postage	3,277	-	3,277	2,543	-	2,543
Stationery and printing	-	-	-	-	-	-
Equipment	-	-	-	154	-	154
Software licences and website	5,027		5,027	5,320	-	5,320
Bank charges	-	-	-	30	-	30
Travel	-	-	-	-	-	-
Governance Costs						
Committee meetings	57	-	57	128	-	128
Independent Examiner	-	-	-	-	-	-
AGM	-	-	-	-	-	-
Total expenses	12,746	3,410	16,156	33,770	19,842	53,612
Net Income for the Year	7,211	90,287	97,498	(901)	(11,862)	(12,763)
Revaluation of Investments	(8,229)	-	(8,229)	13,226	-	13,226

Accounts

REGISTERED CHARITY NUMBER: 1074474

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31 December 2021
for
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR
CoFEPOW

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number

The charity is registered in England & Wales with the Charity Commission in England & Wales with charity number 1074474.

Registered Office

The charity does not maintain an office but can be contacted at 229 Marshmont Way, Birmingham, B23 5YN.

The charity web address is www.cofepow.org.

Trustees

Brian Hume

Keith Andrews

David Brown

Chris Wills

David Brede

Guy Metcalf-Hume

Sharon Morris-Mee

Steve O'Connell

Robert Hawke

Any of the charity's members who are interested in helping to run the charity are eligible to become trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as an unincorporated Charity, established by written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the charity commission in England & Wales.

There are no restrictions in the governing documents on the operation of the charity other than those imposed by Charity Law.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

- B1 To provide and maintain a Memorial in memory of all British Servicemen who were Prisoners of War in South East Asia under Japanese occupation during World War 2.
- B2 To advance the education of the public about prisoners of War in South East Asia under Japanese occupation during 1942 - 1945.

In 2005 the charity achieved its main object which was the building and fitting out of the Far East Prisoners of War Memorial Building at the national Memorial Arboretum in Staffordshire. Fund raising continues to enable the upper archival and research centre to be furnished. This will include the storing and cataloguing of research material.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity maintains the Far East Prisoners of War building at the National Memorial Arboretum at Alrewas in Staffordshire.

The building holds exhibitions including descriptive panels, photographs and other artefacts covering all aspects of the Far East Prisoner of War experience. There are also video screens showing news reels and interviews with FEPOWs.

The charity continues to develop its education packages showing the treatment of Prisoners of War.

The society maintains searchable records of the Prisoners of War and these are available to members of the public.

FINANCIAL REVIEW

The charity has a surplus for the year.

RESERVES

The trustees wish to maintain the general fund at a level to cover day to day running expenses. However it is difficult to obtain funds and the money available is spent on the charity's activities.

ON BEHALF OF THE BOARD:

.....

Date: 14 August 2022

Independent Examiner's Report to the Trustees of
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

I report to the trustees on my examination of the accounts of Children and Families of Far East Prisoners of War in the Far East for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 {"the 2011 Act"}. In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK (FRS102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Procter
Fellow of the Association of Chartered Certified Accountants
18 Redhill Grove
Chorley
PR6 8TU

Date: 14 August 2022

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2021

	Unrestricted fund £	2021 Restricted fund £	Total funds £	2020 Total funds £
INCOME				
Incoming resources from generated funds	3,063	-	3,063	11,130
Donations received	3,567	-	3,567	4,651
Charitable activities	25,599	7,980	33,579	23,836
Investment income	13,866	-	13,866	1,341
Total income	<u>46,095</u>	<u>7,980</u>	<u>54,075</u>	<u>40,958</u>
EXPENDITURE				
Raising Funds	569	-	569	4,947
Charitable activities	33,201	19,842	53,043	33,701
Total expenditure	<u>33,770</u>	<u>19,842</u>	<u>53,612</u>	<u>38,648</u>
NET INCOME	12,325	(11,862)	463	2,310
TOTAL FUNDS BROUGHT FORWARD	55,296	141,895	197,191	194,881
TOTAL FUNDS CARRIED FORWARD	<u><u>67,621</u></u>	<u><u>130,033</u></u>	<u><u>197,654</u></u>	<u><u>197,191</u></u>

Statement of Financial Activities

comparative figures for the year ended 31 December 2020

	Unrestricted fund £	2020 Restricted fund £	Total funds £
INCOME			
Incoming resources from generated funds	11,130	-	11,130
Donstions Received	3,311	1,340	4,651
Activities for generating funds	23,836	-	23,836
Investment income	1,341	-	1,341
Total income	<u>39,618</u>	<u>1,340</u>	<u>40,958</u>
EXPENDITURE			
Raising Funds	4,947	-	4,947
Charitable activities	21,719	11,982	33,701
Total expenditure	<u>26,666</u>	<u>11,982</u>	<u>38,648</u>
NET INCOME	12,952	(10,642)	2,310
TOTAL FUNDS BROUGHT FORWARD	42,344	152,537	194,881
TOTAL FUNDS CARRIED FORWARD	<u><u>55,296</u></u>	<u><u>141,895</u></u>	<u><u>197,191</u></u>

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Balance Sheet

At 31 December 2021

	2021		2020
	£		£
FIXED ASSETS			
Investments	141,087		127,861
CURRENT ASSETS			
Cash at bank	56,567	69,339	
NET CURRENT ASSETS	<u>56,567</u>		<u>69,339</u>
NET ASSETS	<u><u>197,654</u></u>		<u><u>197,200</u></u>
FUNDS			
Unrestricted funds	67,621		55,296
Restricted funds	130,033		141,904
TOTAL FUNDS	<u><u>197,654</u></u>		<u><u>197,200</u></u>
	-		

The charity is entitled to exemption from audit for the year ended 31 December 2021. The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2021.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Acts

These financial statements have been prepared in accordance with Financial Reporting Standard 102 as applied to small entities by section 1A of the standard..

The financial statements were approved by the Board of Trustees on 14 August 2022.and were signed on its behalf by:

.....
David Brown -Trustee

.....
Paul Watson -Trustee

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements for the Year ended 31 December 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 as applied to small entities by section 1A of the standard, the Charities Acts and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Public Benefit

In the opinion of the Trustees the charity is a Public Benefit Entity.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investments held as Fixed Assets

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Sales of Merchandise	926	11,130
Purchases of merchandise	-	4,947

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 or for the year ended 31 December 2020.

There were no trustees' expenses for the year ended 31 July 2021 or for the year ended 31 July 2020.

4 INVESTMENTS

	Listed investments	Total
Valuation		
At start of the year	127,861	127,861
Revaluation in the year	13,226	13,226
At end of the year	<u>141,087</u>	<u>141,087</u>

The portfolio of investments is managed by Aviva on behalf of the charity

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2021

	2021			2020		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
<u>Income</u>						
Donations	3,567		3,567	3,311	1,349	4,660
Membership Subscriptions	20,271	7,980	28,251	19,317	-	19,317
Sale of goods	3,063		3,063	11,130	-	11,130
Memorial Weekends	5,328		5,328	4,519	-	4,519
Investment Income	13,226		13,226	1,341	-	1,341
Bank Interest	640		640		-	-
Total Income	<u>46,095</u>	<u>7,980</u>	<u>54,075</u>	<u>39,618</u>	<u>1,349</u>	<u>40,967</u>
<u>Expenditure</u>						
Charitable Expenditure						-
Costs of Raising Funds						
Merchandise for sale	569		569	4,947		4,947
Direct Charitable Expenditure						
Printing newsletters	5,613		5,613	6,604		6,604
Memorial events and Weekend	8,668		8,668	570	275	845
Wreaths and Poppies	220		220	73		73
Sundry expenses	320		320	50		50
Burma railway	10,205		10,205	-	-	-
Support for Charitable expenditure						
Premises						
Room Hire		3,756	3,756			-
National Memorial Arboretum			-			-
Memorial Building Maintenance		16,086	16,086	50	10,867	10,917
Administrative overheads						
Postage	2,543		2,543	8,538		8,538
Stationery and printing			-			-
Equipment	154		154	1,253		1,253
Software licences and website	5,320		5,320	4,500	840	5,340
Bank charges	30		30			-
Travel			-			-
Governance Costs						
Committee meetings	128		128	81	-	81
Independent Examiner			-	-	-	-
AGM			-	-	-	-
Total expenses	<u>33,770</u>	<u>19,842</u>	<u>53,612</u>	<u>26,666</u>	<u>11,982</u>	<u>38,648</u>
Net Income for the Year	<u>12,325</u>	<u>(11,862)</u>	<u>463</u>	<u>12,952</u>	<u>(10,633)</u>	<u>2,319</u>

Accounts

REGISTERED CHARITY NUMBER: 1074474

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31 December 2020
for
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR
CoFEPOW

David Procter Accountancy Services Ltd
18 Redhill Grove
Chorley

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2020

The Trustees present their report and accounts for the year ended 31 December 2019.

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity number

The charity is registered in England & Wales with the Charity Commission in England & Wales with charity number 1074474.

Registered Office

The charity does not maintain an office but can be contacted at 229 Marshmont Way, Birmingham, B23 5YN.

The charity web address is www.cofepow.org.

Trustees

Brian Hume

Keith Andrews

Paul Housden

David Brown

Chris Wills

Alan Wills

David Brede

Guy Metcalf-Hume

Sharon Morris-Mee

Steve O'Connell

Any of the charity's members who are interested in helping to run the charity are eligible to become trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as an unincorporated Charity, established by written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the charity commission in England & Wales.

There are no restrictions in the governing documents on the operation of the charity other than those imposed by Charity Law.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Report of the Trustees

for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

- B1 To provide and maintain a Memorial in memory of all British Servicemen who were Prisoners of War in South East Asia under Japanese occupation during World War 2.
- B2 To advance the education of the public about prisoners of War in South East Asia under Japanese occupation during 1942 - 1945.

In 2005 the charity achieved its main object which was the building and fitting out of the Far East Prisoners of War Memorial Building at the national Memorial Arboretum in Staffordshire. Fund raising continues to enable the upper archival and research centre to be furnished. This will include the storing and cataloguing of research material.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity maintains the Far East Prisoners of War building at the National Memorial Arboretum at Alrewas in Staffordshire.

The building holds exhibitions including descriptive panels, photographs and other artefacts covering all aspects of the Far East Prisoner of War experience. There are also video screens showing news reels and interviews with FEPOWs.

The charity continues to develop its education packages showing the treatment of Prisoners of War.

The society maintains searchable records of the Prisoners of War and these are available to members of the public.

FINANCIAL REVIEW

The charity has a surplus for the year.

RESERVES

The trustees wish to maintain the general fund at a level to cover day to day running expenses. However it is difficult to obtain funds and the money available is spent on the charity's activities.

ON BEHALF OF THE BOARD:

.....

Date:

Independent Examiner's Report to the Trustees of
CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

I report to the trustees on my examination of the accounts of Children and Families of Far East Prisoners of War in the Far East for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 {"the 2011 Act"}. In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Charity; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give "a true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK (FRS102)]

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Procter
Fellow of the Association of Chartered Certified Accountants
18 Redhill Grove
Chorley
PR6 8TU

Date:

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2020

	Unrestricted fund £	2020 Restricted fund £	Total funds £	2019 Total funds £
INCOME				
Incoming resources from generated funds	11,130	-	11,130	3,815
Donations received	3,311	1,349	4,660	9,175
Charitable activities	23,836	-	23,836	21,227
Investment income	1,341	-	1,341	3,537
Total income	<u>39,618</u>	<u>1,349</u>	<u>40,967</u>	<u>37,754</u>
EXPENDITURE				
Raising Funds	4,947	-	4,947	783
Charitable activities	21,719	11,982	33,701	17,556
Total expenditure	<u>26,666</u>	<u>11,982</u>	<u>38,648</u>	<u>18,339</u>
NET INCOME	12,952	(10,633)	2,319	19,415
TOTAL FUNDS BROUGHT FORWARD	42,344	152,537	194,881	175,466
TOTAL FUNDS CARRIED FORWARD	<u><u>55,296</u></u>	<u><u>141,904</u></u>	<u><u>197,200</u></u>	<u><u>194,881</u></u>

Statement of Financial Activities

comparative figures for the year ended 31 December 2019

	Unrestricted fund £	2019 Restricted fund £	Total funds £
INCOME			
Incoming resources from generated funds	3,815	-	3,815
Donstions Received	1,157	8,018	9,175
Activities for generating funds	21,227	-	21,227
Investment income	3,537	-	3,537
Total income	<u>29,736</u>	<u>8,018</u>	<u>37,754</u>
EXPENDITURE			
Raising Funds	783	-	783
Charitable activities	15,261	2,295	17,556
Total expenditure	<u>16,044</u>	<u>2,295</u>	<u>18,339</u>
NET INCOME	13,692	5,723	19,415
TOTAL FUNDS BROUGHT FORWARD	28,652	146,814	175,466
TOTAL FUNDS CARRIED FORWARD	<u><u>42,344</u></u>	<u><u>152,537</u></u>	<u><u>194,881</u></u>

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Balance Sheet

At 31 December 2020

	2020		2019
	£		£
FIXED ASSETS			
Investments	127,861		126,520
CURRENT ASSETS			
Cash at bank	69,339	68,361	
NET CURRENT ASSETS	<u>69,339</u>	<u>68,361</u>	68,361
NET ASSETS	<u><u>197,200</u></u>		<u><u>194,881</u></u>
FUNDS			
Unrestricted funds	55,296		42,344
Restricted funds	141,904		152,537
TOTAL FUNDS	<u><u>197,200</u></u>		<u><u>194,881</u></u>

The charity is entitled to exemption from audit for the year ended 31 December 2020. The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2020.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Acts and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Acts

These financial statements have been prepared in accordance with Financial Reporting Standard 102 as applied to small entities by section 1A of the standard..

The financial statements were approved by the Board of Trustees onand were signed on its behalf by:

.....
David Brown -Trustee

.....
Paul Watson -Trustee

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Notes to the Financial Statements for the Year ended 31 December 2020

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102 as applied to small entities by section 1A of the standard, the Charities Acts and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Public Benefit

In the opinion of the Trustees the charity is a Public Benefit Entity.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investments held as Fixed Assets

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Sales of Merchandise	11,130	3,815
Purchases of merchandise	4,947	783

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 or for the year ended 31 December 2019.

There were no trustees' expenses for the year ended 31 July 2020 or for the year ended 31 July 2019.

4 INVESTMENTS

	Listed investments	Total
Valuation		
At start of the year	126,520	126,520
Revaluation in the year	1,341	1,341
At end of the year	<u>127,861</u>	<u>127,861</u>

The portfolio of investments is managed by Aviva on behalf of the charity

CHILDREN and FAMILIES of FAR EAST PRISONERS of WAR

Statement of Financial Activities

for the year ended 31 December 2020

	2020			2019		
	Unrestricted fund £	Restricted fund £	Total funds £	Unrestricted fund £	Restricted fund £	Total funds £
<u>Income</u>						
Donations	3,311	1,349	4,660	1,157	8,018	9,175
Membership Subscriptions	19,317	-	19,317	19,417	-	19,417
Sale of goods	11,130	-	11,130	3,815	-	3,815
Memorial Weekends	4,519	-	4,519	1,810	-	1,810
Investment Income	1,341	-	1,341	3,537	-	3,537
Bank Interest	-	-	-	-	-	-
Total Income	<u>39,618</u>	<u>1,349</u>	<u>40,967</u>	<u>29,736</u>	<u>8,018</u>	<u>37,754</u>
<u>Expenditure</u>						
Charitable Expenditure						-
Costs of Raising Funds						
Merchandise for sale	4,947		4,947	783		783
Direct Charitable Expenditure						
Printing newsletters	6,604		6,604	4,723		4,723
Memorial events and Weekend	570	275	845	2,115		2,115
Wreaths and Poppies	73		73	237		237
Sundry expenses	50		50			-
Support for Charitable expenditure						
Premises						
Room Hire			-	-		-
National Memorial Arboretum			-	-		-
Memorial Building Maintenance	50	10,867	10,917	-	2,295	2,295
Administrative overheads						
Postage	8,538		8,538	2,911		2,911
Stationery and printing			-	246		246
Subscriptions			-			-
Equipment	1,253		1,253			-
Software licences and website	4,500	840	5,340	4,220		4,220
Bank charges			-	279		279
Travel			-	410		410
Professional fees						
Legal fees			-			-
Governance Costs						
Committee meetings	81		81			
Independent Examiner			-			-
AGM			-	120		120
Total expenses	<u>26,666</u>	<u>11,982</u>	<u>38,648</u>	<u>16,044</u>	<u>2,295</u>	<u>18,339</u>
Net Income for the Year	<u>12,952</u>	<u>(10,633)</u>	<u>2,319</u>	<u>13,692</u>	<u>5,723</u>	<u>19,415</u>