

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

		2024		2023
	Unrestricted	Restricted	Total	Total funds
	fund	fund	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

		2023	
	Unrestricted	Restricted	Total
	fund	fund	funds
	£	£	£
INCOME			
Incoming resources from generated funds	2,232	-	2,232
Donstions 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	207,582	181,109
NET ASSETS	344,463	306,411
FUNDS		
Unrestricted funds	60,506	45,654
Restricted funds	283,957	260,757
TOTAL FUNDS	344,463	306,411
	-	

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>