

**CAMBRIDGESHIRE POLICE**

**SHRIEVALTY TRUST**

**ACCOUNTS FOR THE YEAR ENDED**

**5<sup>TH</sup> APRIL 2023**

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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS

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#### Trustees

Mrs J Pearson OBE, DL, Chairman  
B Damazer Esq JP DL, Vice Lord-Lieutenant  
R Pemberton Esq DL (resigned 20 April 2023)  
Capt. V Lucas RN DL (resigned 30 April 2021)  
R Barnwell DL  
N Dean Esq Chief Constable  
Dr A Harter CBE DL (resigned 30 April 2021)  
HH N McKittrick DL (resigned 31 December 2022)  
Mrs S Hughes JP  
Mrs C Bewes  
Mrs L Fairbrother  
Mrs J Crompton (appointed 9 April 2022)  
Dr B Khetani (appointed 3 April 2022)  
Ms A Schaafsma (appointed 20 April 2023)

#### Charity registered number

1074992

#### Address

Yaxley Police House  
1 Queen Street  
Cambridgeshire  
PE7 3JE

#### Bankers

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

Barclays Bank PLC  
1 Market Hill  
Huntingdon  
Cambridgeshire  
PE29 3AE

#### Auditors

Whitings LLP  
Statutory Auditor  
Greenwood House  
Bury St Edmunds  
Suffolk  
IP32 7GY

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### ANNUAL REPORT OF THE TRUSTEES

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The Trustees present their report and accounts for the year ended 5<sup>th</sup> April 2023.

#### **Constitution**

The Charity was created by a Trust Deed dated 25<sup>th</sup> February 1999.

#### **Objectives and Activities**

The main objects of the Charity are to promote for the public benefit, the prevention of crime and the protection of people and property criminal acts and the advancement of education for the public benefit in all matters relating to crime prevention, road safety, the prevention of accidents generally, personal safety, alcohol, drug, solvent and other substance abuse and of any matters affecting crime and safety in the community that improves the quality of life of communities. These objectives are achieved by operating The Cambridgeshire Bobby Scheme.

#### **Recruitment and Appointment of Trustees**

New Trustees are recruited on the basis that they either: represent the beneficiaries of the work of the Trust; are or have been High Sheriff of Cambridgeshire; or represent the Cambridgeshire Constabulary. The work of the Trust is such that the Trustees do not need to receive any specialised awareness training but keep themselves informed by reference to Charity Commission circulars, expert individuals and relevant published reports.

#### **Risk Management**

The Trust has a published investment policy and financial risk management is undertaken by a sub-committee of three Trustees.

Risk Management is an essential element of all operational plans, and a full business analysis is prepared for consideration by Trustees prior to major purchases or developmental expenditure.

Health and Safety Risk Assessments are undertaken in relation to all the key activities of the Trust, and each is reviewed periodically. The Trust insurance company has provided direct support to this process and, additionally, a consultant was engaged to report on every aspect of Trust activity.

#### **Public Benefit**

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit and are satisfied that all the activities undertaken by the Charity in pursuance of its objectives are for the benefit of the public.

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### ANNUAL REPORT OF THE TRUSTEES (continued)

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#### Operation Review and Future Developments

##### April 2022-2023

Elderly victims and DA victims combined showed that the Bobby Scheme supported 1,558 households; support including children amounted to 2,198. In addition, the Bobby Scheme supported 150 homes for the Safer Streets project, making a total of 2,348 supported.

Further demographic information is produced by the Trust for the Ministry of Justice, the Office of the Police and Crime Commissioner, Local Authorities and other Trust funders and stakeholders, this information has an emphasis on ethnicity, marital status, and employment status etc.

Face to face partnership working has now fully resumed following the pandemic. Talks have been given to various friendship groups across the county. The Trust has attended several community events to promote the scheme and crime prevention. Presentation to new IDVA's recruited to the service showcasing how well the Scheme works and the number of different victims supported. The Trust Manager has appeared on Radio Cambridge and HCRS talking about crime prevention and promoting the Scheme and carried out some Zoom talks. The website and social media platforms are regularly updated. The Trust continues to refer on to other agencies where required. The Trust attended and assisted the Cambridge County Day where Their Royal Highnesses the Prince and Princess of Wales attended.

The Trust has had several staff changes. A new security advisor was appointed during November 2021 with a start date of April 2022 (time to wait for Police Vetting Process). One security advisor resigned in February 2022 following a spell of sick leave. This left the Trust short staffed for a period of time. Visits were not compromised as existing staff worked overtime to compensate. As a result of the resignation the Trust appointed an additional security advisor from the recent interviews that had taken place to employ a third advisor. This person joined the scheme in October 2022. A part time (10 hours pw) admin assistant was also appointed to help with office duties and social media platforms.

Safer Streets 4 – a crime prevention project within the Medworth area of Wisbech and City Centre area of Peterborough. The Trust was successful in a bid to work with Cambridge Constabulary on this project, which should have begun in September 2022. The Trust installed devices and Ring doorbells including set-up and payment for one year's subscription to Ring.com. To be able to carry this out effectively the Trust manager introduced a new banking system for the advisors to use securely. Some residents also received security packs, all equipment and devices were included within the bid from the Office of the Police and Crime Commissioner. The service was free to those living in the selected areas identified by Cambridgeshire Constabulary and a target of 150 homes was set from which to benefit from the project. Feedback was exceptionally positive, and the Trust has created a waiting list should more funding become available. Delivery was a team effort and there was a great community response with many residents coming out to talk to staff and offering cups of tea during the days the team were outdoor knocking and installing.

During October 2022 the Domestic Abuse and Sexual Violence Partnership Manager of Cambridgeshire & Peterborough Domestic Abuse & Sexual Violence Partnership informed the Trust manager that funding for the DA work was being recommissioned. It would go from a grant to a tendering process. This would take effect from January 2023 and bids would need to be in by early November 2022. The Trust submitted an extensive bid, however the contract was awarded to a locksmith company from Birmingham who had been working with other forces delivering target hardening services around the country for the last ten years. The Trust continued to support the DA victims until the end of December 2022.

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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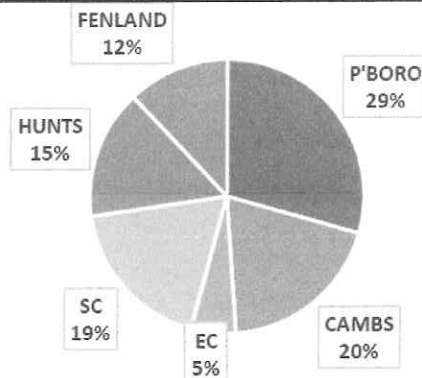
### ANNUAL REPORT OF THE TRUSTEES (continued)

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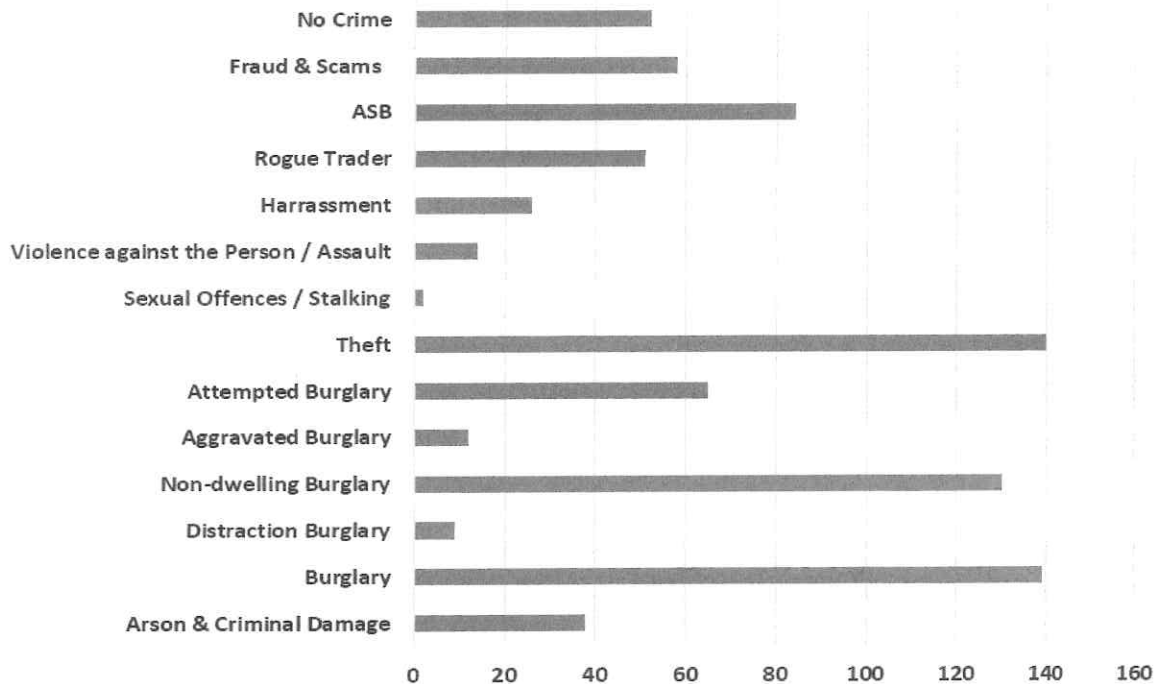
#### Operation Review and Future Developments (continued)

The Trust continued partnership working with Peterborough & Cambridgeshire Against Scams Partnership, yet due to funding cuts the partnership will no longer be run by the Cambridgeshire County Council team. Awareness around latest scams, sign posting & supporting victims on any scam related issues continues to be delivered by the Trust.

#### WHERE OUR ELDERLY VICTIMS LIVED 2022-2023



#### ELDERLY CRIME TYPE 2022-2023



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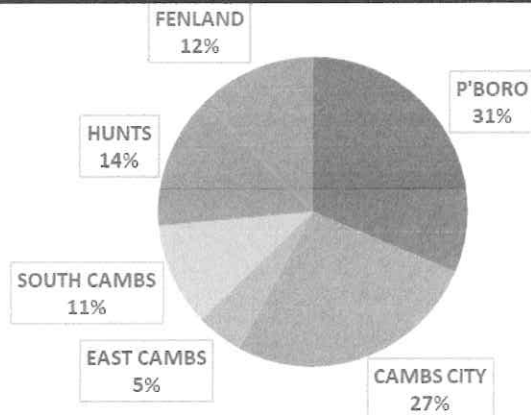
## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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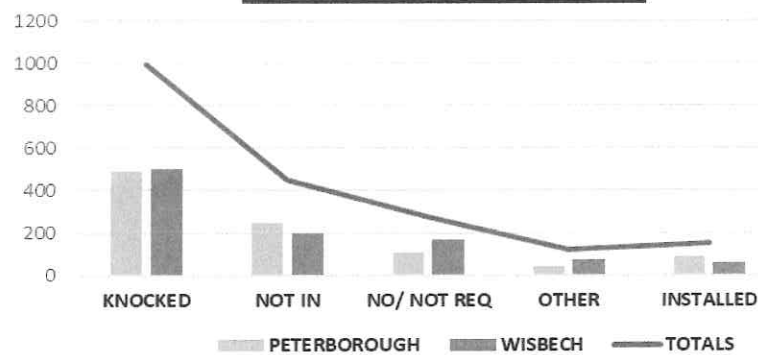
### ANNUAL REPORT OF THE TRUSTEES (continued)

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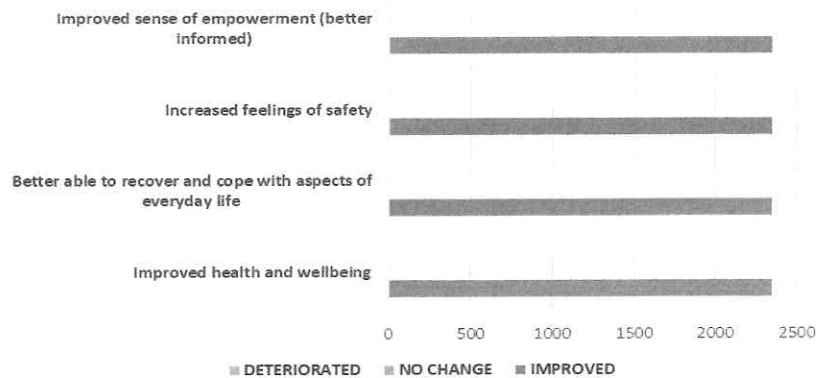
#### WHERE OUR DA VICTIMS LIVED APR-DEC 2022



#### SAFER STREETS 4 2022-2023



#### IMPACT ON ALL THE PEOPLE VISITED BY THE BOBBY SCHEME 2022-2023



### Case Study & Feedback from Elderly Victims

**Age 71; female; lives alone in a rural dwelling that is quite remote. Fenland area.**

**Situation: Outbuildings have been accessed, attempt to get into metal cabinets**

What support did your service provide? A prompt phone call to the victim as soon as referral received via Athena, followed by a prompt visit to the property by the Scheme. The bobby provided reassurance and advice, and a full security visit, including a fire check and fitting window alarms and shock and chime alarms to the dwelling. The bobby also gave advice to renew and fit extra security lighting due to the large, exposed area, which BS can assist with if required.

What was the outcome? The victim stated: "Thank you so much, I was quite worried and had trouble sleeping but this will help me. Thank you."

"Outstanding. Very kind and has been helpful with my confidence."

"Excellent service. Extremely pleased."

"Very safe and good at his job would have him in any time thank you."

"Excellent service, thank you, very reassuring."

"Thank you I feel so much safer."

"Good to see you, it's appreciated."

"Thank you so much I was quite worried and had trouble sleeping but this will help."

"Very helpful man."

"Worthwhile visit very grateful."



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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### ANNUAL REPORT OF THE TRUSTEES (continued)

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The Bobby Scheme collects feedback from every person visited. All feedback is filled in by the client at the time of the visit who is asked to confirm it by signing the form. The information is all recorded.

#### Case Study and feedback from Domestic Abuse Victims

During 2021-22, the outcomes provided by Domestic Violence (DV) clients to the Bobby Scheme recorded 99.9% of clients commented that they felt improved wellbeing, empowerment, safety and better able to cope.

Although the feedback received suggests the BS service is extremely effective, ways to improve services and devices are regularly explored. The BS initiated use of the Video Ring Doorbells for DV clients in 2019. They have been the most effective devices fitted. With consent at the time of visit, a follow up call to ensure all is working well takes place within six weeks after fitting by the BS team.

The BS is exploring ways victims can bring "lived experience" to decision making with the planning of the service delivery. We engage regularly with a range of industry experts to consider potential improvements.

This is a typical positive response following a Ring doorbell installation:

SITUATION Extensive historic DV incidents, RDB requested - attempted arson by the perpetrator

SUPPORT Security visit and RING doorbell

Security measures installed are what you wanted?

'Yes, I feel everything that could have been done has been, including alarms on my doors and windows; the Ring is brilliant - I had bought a cheaper video doorbell myself, but I couldn't get it to work and couldn't afford anything more expensive; the Ring works really well I haven't had any problems using it.'

How did you feel once the security measures were installed?

'A lot safer and much more relaxed. My daughter is laughing and smiling more than I've ever seen her; my house feels like a home now and not a cage, I've even started decorating'.

What difference did this service make for you in your day-to-day life?

'The same night the Ring was fitted he came to the house and smashed the window by the front door. But because I had the camera, I got it on video. The police were then able to use this as evidence. If I hadn't had the Ring that day, I wouldn't have had the evidence'.

'A lot safer with various alarms'

'Thank you, feel safe, be able to sleep now.'

'I feel a lot safer in my own home and a lot more confident going out with the carry alarm.'

'Thank you for the work done, very professional about the whole procedure, explained all gadgets & locks. Excellent work. I feel very safe with their door chains & personal alarms.'

'I am really happy with the doorbell I feel especially safer.'

### **Case Study and feedback from Domestic Abuse Victims**

'Really impressed feel so much safer.'

'This will definitely make me, and the kids feel more secure.'

'Brilliant, very happy with this.'

'You done amazing and made me and my son feel very safe.'

'I feel very safe, and I don't need to worry about somebody stealing my oil. Thanks a lot.'

'I feel much safer and more secure after having the alarm fitted.'

'Thank you this will give me peace of mind and make me feel safer at home.'

'I feel a lot safer at my home thank you for helping really appreciate it. Fantastic job.'

'Thanks, feel safer now.'

'Yes, very safe thank you.'

'Really good service my needs were assessed and put in immediately to protect me.'

'Thank you so much I am so grateful.'

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### ANNUAL REPORT OF THE TRUSTEES (continued)

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#### Financial Review

Income for the year showed an increase on the previous year of £2,792 due to a slight increase in grants and investment income (2022- increase of £12,298).

Expenditure showed an increase on the previous year of £71,021. Full details can be found on pages 15 to 24 of these financial statements.

This year overall showed a deficit of £17,338 compared to a surplus of £50,891 in 2022.

#### Reserves Policy

The Charity holds restricted reserves in the Cambridgeshire Bobby Scheme fund of £373,931 at the year-end (2022 - £391,269).

The Trustees are reviewing the level of reserves held in detail in conjunction with the loss of future PCC funding. The Trustees are confident that the charity is a going concern and further details are given in the accounting policy at 2b. During the year the charity ringfenced £85,000 in a 2 year, accessible bond, in order to provide interest income at a better return for the charity.

As the Charity's objectives fall within the terms of the restricted fund, the Trustees do not deem it necessary to hold unrestricted reserves.

#### Statement of Trustees Responsibilities

The Trustees are responsible for the preparing of the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

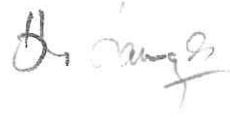
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Mrs J Pearson DL  
Trustee

B Damazer Esq JP DL  
Trustee

Date:



20-11-2023

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2023

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#### Opinion

We have audited the financial statements of Cambridgeshire Police Shrievalty Trust (the 'Charity') for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 5 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act 2011.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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## **CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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### **INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2023**

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#### **Other Information**

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

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

- the information given in the Trustee's report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2023

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:


- enquiry of management around actual and potential litigation and claims;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for bias.

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

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

#### Use of Our Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

  
**Whitings LLP**  
Statutory Auditor  
Greenwood House  
Skyliner Way  
Bury St. Edmunds  
Suffolk  
IP32 7GY

Date: 20/11/2023

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

**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations	4	-	6,595	6,595	7,571
Investments	5	-	2,244	2,244	202
Charitable activities	6	-	188,921	188,921	187,195
<b>Total income and endowments</b>		-	197,760	197,760	194,968
<b>Expenditure on:</b>					
Charitable activities	7	-	144,156	144,156	96,622
Management and delivery of purposes	8	-	70,942	70,942	47,455
<b>Total expenditure</b>	10	-	215,098	215,098	144,077
<b>Net income/(expenditure) before transfers</b>		-	(17,338)	(17,338)	50,891
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		-	(17,338)	(17,338)	50,891
<b>Reconciliation of funds:</b>					
Total funds at 6 April 2022		-	391,269	391,269	340,378
<b>Total funds at 5 April 2023</b>	15	-	373,931	373,931	391,269

The Charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the Charity are classed as continuing.

The notes on pages 15 to 24 form part of these accounts.

# CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

## BALANCE SHEET AS AT 5 APRIL 2023

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	12		42,041		4,798
<b>Current assets</b>					
Debtors due within one year	13	9,695		32,756	
Cash at bank					
Barclays		24,872		24,975	
CAF		136,200		207,868	
Equals		764			
Virgin Money		83,739		136,396	
Cambridge & Counties		85,000		-	
		340,270		401,995	
<b>Current liabilities</b>					
Creditors falling due within one year	14	(8,380)		(15,524)	
<b>Net current assets less current liabilities</b>			331,890		386,471
<b>Net assets</b>			373,931		391,269
<b>Charity funds</b>					
Unrestricted funds	15		-		-
Restricted funds	15		373,931		391,269
<b>Total funds</b>			373,931		391,269

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

Mrs J Pearson DL  
Trustee

*J. Pearson*

B Damazer Esq JP DL  
Trustee

*B. Damazer*

Date:

20/11/2023

The notes on pages 15 to 24 form part of these accounts.



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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2023

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#### 1. General information

The Cambridgeshire Police Shrievally Trust is a Charity incorporated in England and Wales, charity number 1074992. The Charity is governed by a Trust Deed dated 25<sup>th</sup> February 1999.

#### 2. Accounting policies

##### a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### b) Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the future level of expected income and expenditure, including the impact of the lost PCC funding. They have undertaken analysis of their position and based on this are satisfied that the charity will continue as a going concern for at least 12 months from signing these financial statements

##### c) Incoming resources

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Voluntary income is from donations and is recognised on a receipts basis and includes gift aid where recoverable.

Income from investments is included when receivable.

Income from permitted trading activities is recognised in the period to which it relates.

Income from charitable trading activities is accounted for when earned.

Other income is recognised in the period to which it relates.

##### d) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors which have been raised by the Charity for purposes namely the running of the Bobby Scheme.

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## CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2023

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#### 2. Accounting policies (continued)

##### e) Resources expended

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

Costs of generating funds comprise the costs of both attracting voluntary income and the costs associated with its permitted trading activities of letting surplus buildings. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, including audit fees and costs associated with the AGM and similar board meetings.

##### f) Fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provisions for impairment.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows: -

Plant and Equipment	-	20% straight line
Office Equipment	-	20% straight line
Motor Vehicles	-	20% straight line

##### g) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

##### h) Cash at bank and in hand

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

##### i) Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

##### j) Financial instruments

The Charity enters basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investment in non-puttable ordinary shares.

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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

Estimates and judgements are based on historical experience and other factors, including expectations of future events, that are believed to be reasonable under the circumstances and are subject to continuous monitoring.

The Charity makes estimates and assumptions relating to future events which will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

**Useful economic lives and residual values of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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**4. Income from donations and legacies**

	<b>Restricted funds</b>	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Donations	<u>6,595</u>	<u>6,595</u>	<u>7,571</u>

In 2022, all donation income was to restricted funds.

**5. Income from investments**

	<b>Restricted funds</b>	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Interest receivable	<u>2,244</u>	<u>2,244</u>	<u>202</u>

In 2022, all investment income was to restricted funds.

**6. Income from charitable activities**

	<b>Restricted funds</b>	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Security sales	13,998	13,998	10,245
Grants receivable	174,923	174,923	176,950
	<u>188,921</u>	<u>188,921</u>	<u>187,195</u>

In 2022, all income from charitable activities was to restricted funds.

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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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**7. Expenditure on charitable activities**

	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Purchase of security devices	58,800	58,800	33,569
Staff costs	70,038	70,038	52,977
Motor expenses	9,277	9,277	6,760
Depreciation less profit on disposal of assets	6,041	6,041	3,316
	<b>144,156</b>	<b>144,156</b>	<b>96,622</b>

In 2022, all the expenditure on charitable activities was to restricted funds.

**8. Management and delivery of charity's purpose**

	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Staff costs	43,868	43,868	30,697
Insurance	2,559	2,559	2,021
Stationery, postage, advertising & telephone	5,518	5,518	2,644
Sundries & training	3,852	3,852	1,807
Travel & subsistence	691	691	38
Depreciation	1,752	1,752	1,042
Professional fees	3,906	3,906	1,989
Auditors' remuneration	3,000	3,000	2,400
Bank charges	401	401	317
Rent & rates	5,395	5,395	4,500
	<b>70,942</b>	<b>70,942</b>	<b>47,455</b>

In 2022, all the management and delivery costs were to restricted funds.

**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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<b>9. Staff costs</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Wages and salaries	<b>107,707</b>	81,926
Social security costs	<b>4,253</b>	37
Employers contribution to defined contribution pension schemes	<b>1,946</b>	1,710
	<b>113,906</b>	<i>83,673</i>

The average number of persons employed by the charity during the year was 6 (2022 - 4).

No employee received emoluments amounting to more than £60,000 in either year.

<b>10. Total expenditure</b>	<b>Note</b>	<b>Governance Costs £</b>	<b>Other Costs £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Management & delivery	<b>8</b>	<b>6,906</b>	<b>64,036</b>	<b>70,942</b>	47,455
Charitable activities	<b>7</b>	-	<b>144,156</b>	<b>144,156</b>	96,622
		<b>6,906</b>	<b>208,192</b>	<b>215,098</b>	<i>144,077</i>

<b>11. Governance costs</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Auditors' remuneration:			
Audit services	<b>3,000</b>	<b>3,000</b>	2,400
Other professional fees	<b>3,906</b>	<b>3,906</b>	1,200
	<b>6,906</b>	<b>6,906</b>	<i>3,600</i>

In 2022, all governance costs were to restricted funds.

**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

**NOTES TO THE ACCOUNTS  
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<b>12. Tangible fixed assets</b>	<b>Plant &amp; Equipment £</b>	<b>Office Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 6 April 2022	1,889	8,414	25,343	35,646
Additions	-	2,976	42,060	45,036
<b>At 5 April 2023</b>	<b>1,889</b>	<b>11,390</b>	<b>67,403</b>	<b>80,682</b>
<b>Depreciation</b>				
At 6 April 2022	1,889	5,450	23,509	30,848
Charges for the period	-	1,752	6,041	7,793
<b>At 5 April 2023</b>	<b>1,889</b>	<b>7,202</b>	<b>29,550</b>	<b>38,641</b>
<b>Net book value</b>				
<b>At 5 April 2023</b>	<b>-</b>	<b>4,188</b>	<b>37,853</b>	<b>42,041</b>
At 5 April 2022	-	2,964	1,834	4,798
<b>13. Debtors</b>			<b>2023 £</b>	<b>2022 £</b>
Trade debtors			2,451	935
Prepayments & sundry debtors			7,244	31,821
			<b>9,695</b>	<b>32,756</b>
<b>14. Creditors</b>			<b>2023 £</b>	<b>2022 £</b>
Accruals and deferred income			4,929	15,524
Other creditors			3,451	-
			<b>8,380</b>	<b>15,524</b>

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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2023**

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**15. Statement of funds**

**Statement of funds - current year**

	Balance at 6 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2023 £
<b>General funds</b>					
Unrestricted fund	-	-	-	-	-
<b>Restricted funds</b>					
The Cambridgeshire "Bobby" Scheme	391,269	197,760	(215,098)	-	373,931
<b>Total of funds</b>	<b>391,269</b>	<b>197,760</b>	<b>(215,098)</b>	<b>-</b>	<b>373,931</b>

**Statement of funds - prior year**

	Balance at 6 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2022 £
<b>General funds</b>					
Unrestricted fund	-	-	-	-	-
<b>Restricted funds</b>					
The Cambridgeshire "Bobby" Scheme	340,378	194,968	(144,077)	-	391,269
<b>Total of funds</b>	<b>340,378</b>	<b>194,968</b>	<b>(144,077)</b>	<b>-</b>	<b>391,269</b>

**General unrestricted fund:**

The general unrestricted fund relates to funds retained and available for the general purposes of the Trust.

**The Cambridgeshire "Bobby" Scheme**

The fund is established to satisfy the objectives of the charity which cover all aspects of keeping people safe in their own homes and the prevention of crime in a domestic setting. This includes providing practical assistance to elderly victims of crime, domestic violence and scams and cold calling.



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**CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST**

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FOR THE YEAR ENDED 5 APRIL 2023**

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**16. Summary of funds**

**Summary of funds - current year**

	Balance at 6 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2023 £
<b>General funds</b>	-	-	-	-	-
<b>Restricted funds</b>	391,269	197,760	(215,098)	-	373,931
<b>Total of funds</b>	<u>391,269</u>	<u>197,760</u>	<u>(215,098)</u>	<u>-</u>	<u>373,931</u>

**Summary of funds - prior year**

	Balance at 6 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2022 £
General funds	-	-	-	-	-
Restricted funds	340,728	194,968	(144,077)	-	391,269
Total of funds	<u>340,728</u>	<u>194,968</u>	<u>(144,077)</u>	<u>-</u>	<u>391,269</u>

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CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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FOR THE YEAR ENDED 5 APRIL 2023

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17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Tangible fixed assets	-	42,041	42,041
Current assets	-	340,270	340,270
Current liabilities	-	(8,380)	(8,380)
<b>Total</b>	<b>-</b>	<b>373,931</b>	<b>373,931</b>

Analysis of net assets between funds - prior year

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	-	4,798	4,798
Current assets	-	401,995	401,995
Current liabilities	-	(15,524)	(15,524)
<b>Total</b>	<b>-</b>	<b>391,269</b>	<b>391,269</b>

18. Transactions with trustees and other related parties

During the year no remuneration was paid to Trustees (2022 - nil).

During the year no expenses were reimbursed to Trustees (2022 - nil).

There were no other related party transactions.