

CAMBRIDGESHIRE POLICE

SHRIEVALTY TRUST

ACCOUNTS FOR THE YEAR ENDED

5TH APRIL 2024

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

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CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs J Pearson OBE, DL, Chairman
B Damazer Esq, JP DL, Vice Lord-Lieutenant
R Pemberton Esq, DL (resigned 20 April 2023)
R Barnwell DL
N Dean Esq, Chief Constable
Mrs C Bewes DL
Mrs S Hughes JP
Mrs L Fairbrother (resigned 01 April 2024)
Mrs J Crompton High Sheriff
Dr B Khetani
Ms A Schaafsma (appointed 01 July 2023)
David J Way (appointed 01 April 2024)

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

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk,
Leicester
LE1 6TE

Barclays Bank PLC
1 Market Hill
Huntingdon
Cambridgeshire
PE29 3AE

Virgin Money
5 Church St
Peterborough
PE1 1XB

Auditors

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

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

ANNUAL REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year ended 5th April 2024.

Constitution

The Charity was created by a Trust Deed dated 25th 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.

The Scheme protects the most vulnerable people in Peterborough and Cambridgeshire by providing and installing physical security to the homes of the over 60s and 18+ with a registered disability who have become, or are at risk of becoming, victims of house crime. We also provide advice on avoiding scams, rogue traders and cyber-crime which has become a major threat, especially to elderly and vulnerable people.

The 'Crime Prevention Specialist' operators carry out full home security and fire risk assessments before fitting the appropriate hardware for each client. This service and the equipment are provided free to all eligible clients. They secure approximately 1000 homes each year thereby reducing the fear of crime, the incidence of crime or re-victimisation and allowing people to live with a feeling of safety in their own home. Crime prevention talks and attending community events also provides information, advice and guidance to more than 500 older people countywide.

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.

Safeguarding, Data Protection, Health and Safety Risk Assessments are undertaken in relation to all the key activities of the Trust, and each is reviewed annually. 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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

ANNUAL REPORT OF THE TRUSTEES (continued)

Operation Review and Future Developments

Demographic information is produced by the Trust to share with Stakeholders such as the Ministry of Justice, the Office of the Police and Crime Commissioner, Local Authorities and other Trust funders this information has an emphasis on ethnicity, disability, crime type, age etc.

The Trust has had several staff changes. A resignation from a Crime Prevention Specialist followed by a resignation of the 10 hour per week admin assistant. The Trust successfully recruited a Crime Prevention Specialist with a start date of October 2023, unfortunately he failed the Police Vetting Process, the Trust subsequently offered the post to another suitable applicant, who accepted and was cleared by the Police Vetting Process. He joined the Trust in January 2024. Visits were not compromised as existing staff worked overtime to compensate. As a result of the admin support resignation the Trust Manager increased her working hours to cover these duties and keep up PR work with social media platforms.

The Crime Prevention Officers have visited 957 homes in the past financial year; 687 of these were in response to a crime being committed; 97 were for those who required continued support, 173 homes were secured on pro-active visits to elderly and vulnerable people who didn't feel they had adequate security to feel safe, an increase of 20% on the previous year.

The Crime Prevention Officers carried out garden maintenance to 8 homes of elderly people. They repaired fences and cut back vegetation to properties that were at risk of being burgled or attracting the attention of burglars. These visits were carried out free of charge to the householder.

The team in total spoke to over 2,000 older or vulnerable people about the Scheme.

The Scheme supported Cambridgeshire Constabulary with the Safer Streets 5 project. Safer Streets 5 (SS5) is a Home Office-funded initiative that aims to reduce crime and antisocial behaviour in public spaces. The project will run from October 2023 to March 2025. So far the Crime Prevention Officers and Trust Manager have knocked on over 200 doors and have installed security devices, mainly video doorbells (including payment for 1 years device subscription) to 28 homes.

In addition, Crime Prevention Officers and the Trust Manager attended talks and community events, where they engaged with over 559 older people. Talks on staying safe in the home and personal safety or having stands highlighting our service, to the Peterborough & Cambridgeshire communities, an increase of 78% on the previous year.

The Scheme has taken Cambridgeshire Officers, Police Crime Commissioner staff and the High Sheriff out on visits, with permission of the victims.

The Scheme continued partnership working with Peterborough & Cambridgeshire Against Scams Partnership, now run by the Communities team at Cambridgeshire County Council, also, with many other partnering agencies from within the county. Awareness around latest scams, sign posting & supporting victims on any scam related issues continues to be delivered by the Scheme.

The Scheme has met with regional Bobby Scheme's to share good practice and exchange ideas.

The Trust is looking at implementing a new reporting CRM system and updating one of the operating vans.

The Trust is also exploring suitable areas of expansion to support Cambridgeshire Constabulary further in crime prevention.

It was reported that David Way will become High Sheriff in April 2024 and has joined the board of Trustees in January 2024.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

ANNUAL REPORT OF THE TRUSTEES (continued)

CASE STUDY & FEEDBACK FROM CHIEF CONSTABLE 2023

- Victim: Mr & Mrs, 74 years old, Peterborough, Dwelling Burglary
- Situation: Break in through patio door, access via fence to the rear garden.
- What support did your service provide:

Fence spikes fitted to fence and gate. Window & door chimes, gate alarm & fire check. Discussion around other preventive measures leading to an additional visit to install VRD & additional cameras.

- What was the outcome:

From the victim: The referral to the "Bobby Scheme" was very welcome and the valuable advice we were given was much appreciated as they have now installed cameras around our property. As a result, I have been able to send a short clip from the ring doorbell to the Police after a bad RTA outside our property last Saturday evening which showed one of a vehicle's occupants who subsequently "legged it"!!

From Chief Constable Nick Dean: 'Excellent feedback and huge thanks for everyone's work here. This just shows the difference we can make, which we often forget.'

CASE STUDY FEBRUARY 2024

- Victim: Age 80; MALE; DISABLED, Cambs City
- Situation: Aggravated burglary, where victim was attacked as he slept to steal money.
- What support did your service provide: The victim was referred by Athena and separately via several police officers as an urgent referral; the Bobby Scheme made contact and visited the victim promptly and were able to offer him advice around security and fit door and window alarms to the property. Several hours were spent at the property, giving a thorough service including a chat around scam prevention, other services available to him and the importance of family support.
- What was the outcome: Family members were contacted with the agreement of the victim to allow installation of further security measures. This led to the installation of a Ring doorbell connected to the family members device. Introduction to a befriending scheme as the victim was very isolated and lonely.
- The victim stated he was very reassured and grateful for the advice and measures.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

ANNUAL REPORT OF THE TRUSTEES (continued)

FEEDBACK 2023-2024

'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.'

SUMMARY OF SUPPORT PROVIDED 2023-2024

REFERRALS CONVERTED TO POSITIVE ACTION @ 89%
HIGHEST AREA OF CRIME IS PETERBOROUGH @ 25%
HIGHEST AGE GROUP OF VICTIMS 75 AND OVER @ 56%
HIGHEST ETHNICITY OF VICTIMS ARE WHITE BRITISH @ 92%
IMPROVED HEALTH & WELLBEING OUTCOMES @ 99.9%
REPEAT VICITIMISATION @ 0%
POSITIVELY ENGAGED WITH 2000+ PEOPLE FROM AROUND THE COUNTY

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

ANNUAL REPORT OF THE TRUSTEES (continued)

Financial Review

Income for the year showed a decrease on the previous year of £16,123 due to a fall in grant income received. This was expected and alternative activities and streams of income are being explored.

Expenditure showed a decrease on the previous year of £49,958. Full details can be found on pages 16 - 17 of these financial statements.

This year overall showed a surplus of £16,497 compared to a deficit of £17,338 in 2023.

Reserves Policy

The Charity holds restricted reserves in the Cambridgeshire Bobby Scheme fund of £390,428 at the year-end (2023 - £373,931).

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 previous year (2023) 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 D.L.
Trustee

B. Damazer Esq. J.P. D.L.
Trustee

Date: 3 January 2025

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2024

Opinion

We have audited the financial statements of Cambridgeshire Police Shrievally Trust (the 'Charity') for the year ended 5 April 2024 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 2024 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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2024

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 in relation which 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; 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 statement.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

INDEPENDENT AUDITORS' REPORT OF THE TRUSTEES OF CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST FOR THE YEAR ENDED 5 APRIL 2024

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; and
- 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 is available on the Financial Reporting Council's website at: 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.

Whittings LLP

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

Date: 8 January 2025

Whittings 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 2024**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations	4	-	7,564	7,564	6,595
Investments	5	-	5,303	5,303	2,244
Charitable activities	6	-	168,770	168,770	188,921
Total income and endowments		-	181,637	181,637	197,760
Expenditure on:					
Charitable activities	7	-	92,547	92,547	144,156
Management and delivery of purposes	8	-	72,593	72,593	70,942
Total expenditure	10	-	165,140	165,140	215,098
Net income/(expenditure) before transfers		-	16,497	16,497	(17,338)
Transfers between funds		-	-	-	-
Net movement in funds		-	16,497	16,497	(17,338)
Reconciliation of funds:					
Total funds at 6 April 2023		-	373,931	373,931	391,269
Total funds at 5 April 2024	15	-	390,428	390,428	373,931

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

The notes on pages 12 to 21 form part of these accounts.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

BALANCE SHEET AS AT 5 APRIL 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	12		32,826		42,041
Current assets					
Debtors due within one year	13	3,818		9,695	
Cash at bank					
Barclays		25,159		24,872	
CAF		173,047		136,200	
Equals		-		764	
Virgin Money		84,572		83,739	
Cambridge & Counties		85,000		85,000	
Total current assets		371,596		340,270	
Current liabilities					
Creditors falling due within one year	14	(13,994)		(8,380)	
Net current assets less current liabilities			357,602		331,890
Net assets			390,428		373,931
Charity funds					
Unrestricted funds	15		-		-
Restricted funds	15		390,428		373,931
Total funds			390,428		373,931

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

Mrs. J. Pearson D.L.
Trustee

B. Damazer Esq. J.P. D.L.
Trustee

Date: 3 January 2025

The notes on pages 12 to 21 form part of these accounts.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

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 25th 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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024**

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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024**

4. Income from donations and legacies

	Restricted funds	Total funds	<i>Total funds</i>
	2024	2024	<i>2023</i>
	£	£	£
Donations	<u>7,564</u>	<u>7,564</u>	<u>6,595</u>

In 2023, all donation income was to restricted funds.

5. Income from investments

	Restricted funds	Total funds	<i>Total funds</i>
	2024	2024	<i>2023</i>
	£	£	£
Interest receivable	<u>5,303</u>	<u>5,303</u>	<u>2,244</u>

In 2023, all investment income was to restricted funds.

6. Income from charitable activities

	Restricted funds	Total funds	<i>Total funds</i>
	2024	2024	<i>2023</i>
	£	£	£
Security sales	22,740	22,740	13,998
Grants receivable	146,030	146,030	174,923
	<u>168,770</u>	<u>168,770</u>	<u>188,921</u>

In 2023, all income from charitable activities was to restricted funds.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

7. Expenditure on charitable activities

	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Purchase of security devices	33,053	33,053	58,800
Staff costs	51,085	51,085	70,038
Motor expenses	6,841	6,841	9,277
Depreciation less profit on disposal of assets	1,568	1,568	6,041
	92,547	92,547	144,156

In 2023, all the expenditure on charitable activities was to restricted funds.

8. Management and delivery of charity's purpose

	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	47,109	47,109	43,868
Insurance	2,670	2,670	2,559
Stationery, postage, advertising & telephone	5,002	5,002	5,518
Sundries & training	4,679	4,679	3,852
Travel & subsistence	277	277	691
Depreciation	1,426	1,426	1,752
Professional fees	2,658	2,658	3,906
Auditors' remuneration	3,150	3,150	3,000
Bank charges	462	462	401
Rent & rates	5,160	5,160	5,395
	72,593	72,593	70,942

In 2023, all the management and delivery costs were to restricted funds.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

9. Staff costs	Total funds 2024 £	Total funds 2023 £
Wages and salaries	93,574	107,707
Social security costs	2,767	4,253
Employers contribution to defined contribution pension schemes	1,853	1,946
	98,194	113,906

The average number of persons employed by the charity during the year was 5 (2023 - 6).

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

10. Total expenditure

	Note	Governance costs £	Other costs £	Total funds 2024 £	Total funds 2023 £
Management & delivery	8	5,808	66,785	72,593	70,942
Charitable activities	7	-	92,547	92,547	144,156
		5,808	159,332	165,140	215,098

11. Governance costs

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Auditors' remuneration:			
Audit services	3,150	3,150	3,000
Other professional fees	2,658	2,658	3,906
	5,808	5,808	6,906

In 2023, all governance costs were to restricted funds.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024**

12. Tangible fixed assets	Plant & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost				
At 6 April 2023	1,889	11,390	67,403	80,682
Additions	779	-	-	779
Disposals	-	-	(13,140)	(13,140)
At 5 April 2024	2,668	11,390	54,263	68,321
Depreciation				
At 6 April 2023	1,889	7,202	29,550	38,641
Charges for the period	156	1,426	8,412	9,994
Withdrawn on disposals	-	-	(13,140)	(13,140)
At 5 April 2024	2,045	8,628	24,822	35,495
Net book value				
At 5 April 2024	623	2,762	29,441	32,826
At 5 April 2023	-	4,188	37,853	42,041

13. Debtors	2024 £	2023 £
Trade debtors	542	2,451
Prepayments & sundry debtors	3,276	7,244
	3,818	9,695

14. Creditors	2024 £	2023 £
Accruals and deferred income	13,994	4,929
Other creditors	-	3,451
	13,994	8,380

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

15. Statement of funds

Statement of funds - current year

	Balance at 6 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2024 £
General funds					
Unrestricted fund	-	-	-	-	-
Restricted funds					
The Cambridgeshire "Bobby" Scheme	373,931	181,637	(165,140)	-	390,428
Total of funds	373,931	181,637	(165,140)	-	390,428

Statement of funds - prior year

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

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.

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

16. Summary of funds

Summary of funds - current year

	Balance at 6 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 5 April 2024 £
General funds	-	-	-	-	-
Restricted funds	373,931	181,637	(165,140)	-	390,428
Total of funds	373,931	181,637	(165,140)	-	390,428

Summary of funds - prior year

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

CAMBRIDGESHIRE POLICE SHRIEVALTY TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	-	32,826	32,826
Current assets	-	371,596	371,596
Current liabilities	-	(13,994)	(13,994)
Total	-	390,428	390,428

Analysis of net assets between funds - prior 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)
Total	-	373,931	373,931

18. Transactions with trustees and other related parties

During the year no remuneration was paid to Trustees (2023 - nil).

During the year no expenses were reimbursed to Trustees (2023 - nil).

There were no other related party transactions.