

REGISTERED COMPANY NUMBER: 07295737 (England and Wales)
REGISTERED CHARITY NUMBER: 1139247



**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Police Firearms Officers Association Ltd**



George Hay Partnership LLP, Chartered Accountants
St George's House, George Street
Huntingdon, Cambridgeshire PE29 3GH

**Contents of the Financial Statements
for the Year Ended 30 June 2022**

	Page
Report from Chief Executive	1
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 21
Detailed Statement of Financial Activities	22 to 23

Police Firearms Officers Association Ltd

Report from Chief Executive for the Year Ended 30 June 2022

It has been another very busy year for the PFOA. My thanks as always go to our incredible, hardworking and loyal team. Cheryl, Hannah, Rachel, Claire, Gary, Helen and of course Mick our Ops Manager. They have worked tirelessly to provide a first-class service to our members and their families.

We are still all playing catch up after the Covid pandemic. Whilst we were able to provide the support required for members the Museum has suffered in the fall out. It was a decision not taken lightly to suspend the Museum until we were well out of Covid and we were ready to receive visitors. The good news is that 2023 will see an expansion of the Museum and our doors opening once again.

My thanks go to our Trustees. We welcomed three new Trustees in the past year. Angelo from GMP, Claire from MDP and Carol-Anne from Police Scotland. Our Chair of Trustees, Steve Hartshorn became the new Chair of the Police Federation of England & Wales, which is an amazing achievement.

Our members continue to deliver an outstanding service to the public they protect. Some in the past 12 months have taken the most difficult decision there is in engaging a subject. To them, and all of those amazing men and women, we give our heartfelt thanks. We are honoured to support you and to look after your families.



Mark Williams
CEO

Report of the Trustees for the Year Ended 30 June 2022

The PFOA is now in its 13th year! Over that time, we have assisted literally thousands of officers and their families. We have spent over £3m in direct support. We have created unique support strands to keep officers at work and return them sooner than expected. We have a hard-working and dedicated team who continue to deliver a first-class service year in, year out.

In these unprecedented times we have proved as a team that we are fit for purpose and for the challenges ahead. We are delighted to report that all is well and that we continue to evolve and explore different ways to support our amazing members and their families.

**Report of the Trustees
for the Year Ended 30 June 2022**

ACHIEVEMENT AND PERFORMANCE

Key activities and achievements

Supporting our members and delivering prompt, first class support is what the PFOA is all about. We have amazing, caring people working with us, some on a voluntary basis. We will always look at ways to improve our service and to help even more members.

**1992 Counselling
sessions delivered
& 122 Counselling
assessments**

**152 NLP
sessions
delivered**

**Over 500
Physiotherapy
sessions**

**178 hampers sent
to members and
their families**

**19 members
received respite
breaks**

**1683 calls to
members and their
families requiring
support**

**£496K in
support of our
members and
their families**

**An increase of
246% in
support
compared to
2017/18**

**Report of the Trustees
for the Year Ended 30 June 2022**

ACHIEVEMENT AND PERFORMANCE

Communication and Awareness

The PFOA social media profile consists of LinkedIn, Instagram and a closed private PFOA FB group (532 members)

The PFOA Twitter account has recently been removed due to a troll tagging us in their views.

The Museum of Armed Policing remains active on Twitter, although Tweets have been limited due to proposals to extend HQ and the Museum.

Our Blogs are shared across Police Open FB Groups, LinkedIn and Instagram. LinkedIn is proving a successful platform for the PFOA over the past 12 Months.

We have had a successful Social Media Campaign - supporting one of our members, who is from Ukraine, asking for first aid equipment to be donated.

Most Visited pages

1. Why do we have Armed Police?
2. Support for you and your family
3. Who are we?
4. Met Police Female Police History
5. PC Bill Bishop Murder (Essex Police)

**Over 300,000 visits to
the PFOA website**

News Blogs

- ✓ Our Blogs remain popular and get a high number of visitors - around 500 to 1,000 views.
- ✓ Police involved shootings, Inquests, Terrorist and Welfare Blogs receive the most views - around 2,000 to 4,000 views.
- ✓ The 5 years on from the Murder of Nicola Hughes blog has received nearly 5,000 views.

Devices used to view website

- ✓ Website is mostly accessed via Mobile and Tablet.
- ✓ Top Countries visiting remains the UK, followed by United States and then Ireland.

PFOA private forum on Facebook

We have 532 members on the group and a national membership of 10,500.

Fully accepting the issues around social media for Police Officers; it would be great if we could get a few more members onto the group.

Recruitment page

The PFOA has a recruitment page on the main website. Transferee AFO adverts are placed on there (National & International) The Trustees consider this to be a great benefit for membership.

Our engagement figures illustrate the importance of our website and the need for us to continue to post blogs. More work will be done over the next 12 months in expanding the website and ensuring it is always up to date with what is happening within UK Armed Policing.

**Report of the Trustees
for the Year Ended 30 June 2022**

ACHIEVEMENT AND PERFORMANCE

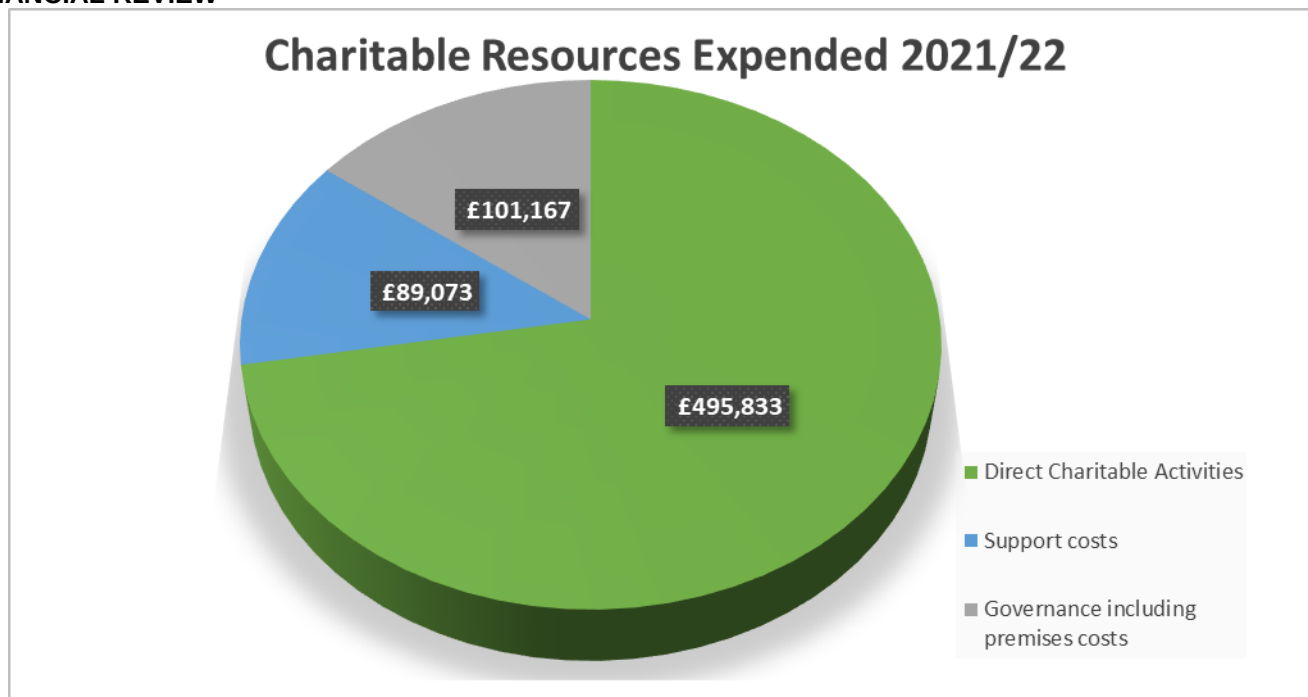
PFOA Shop

Sales of merchandise have remained consistent throughout the year and have increased slightly in the second half. This is mainly due to increased marketing via social media.

The PFOA shop has recently collaborated with Frontline Tactical Apparel to supply PFOA T-Shirts.

The Shop website has a direct link to PFOA T-shirts on the partner website. The Partnership allows us to not hold large amounts of stock or process orders, which benefits us. A set contribution is given to the PFOA on the sale of each shirt.

FINANCIAL REVIEW

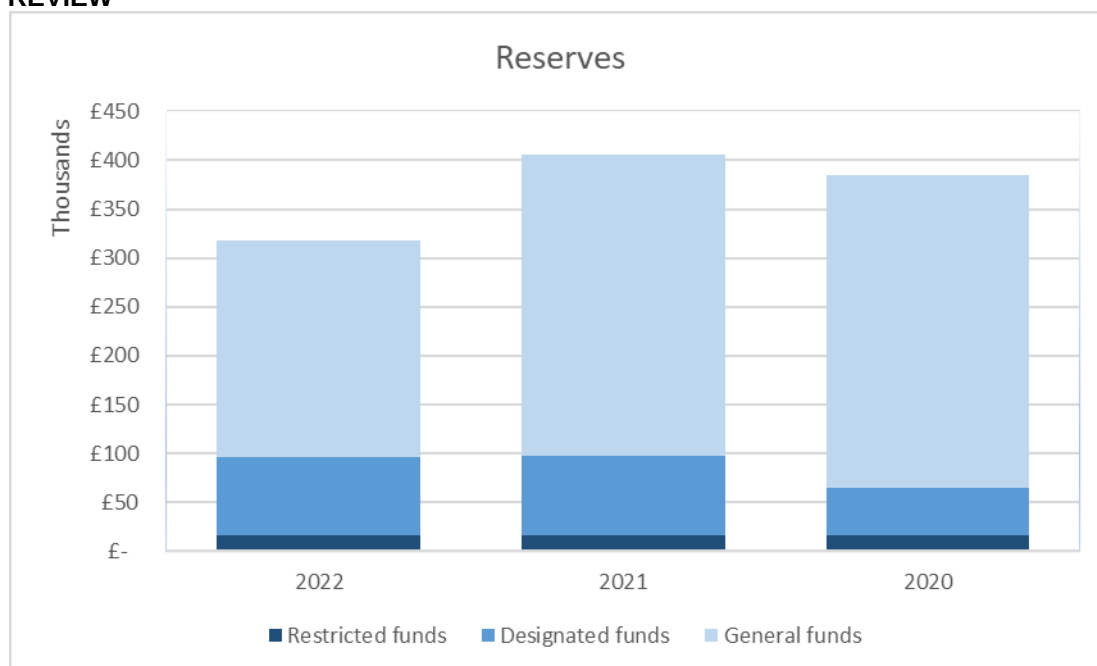


Financial Overview

- ❖ The charity has received £90k more income than last year. This is primarily due to a full year of welfare work being carried out for Nottinghamshire Police, the return of the fundraising ball and the resulting increase in Gift Aid available.
- ❖ Governance and support costs have returned to pre-COVID levels and there has been some investment in property maintenance and training.
- ❖ During the year, the Museum of Policing cost approximately £20k, primarily being maintenance and a proportion of overheads, such as rent and insurance.
- ❖ The cost of our amazing team has increased, but with the increased volume of charitable activities and the pressures on the general cost of living, this is to be expected. With severe labour shortages in our area and higher than normal inflation, we cannot afford to disturb the team we have as they are our greatest asset.
- ❖ Charitable expenditure has increased to almost £496k, with £136k more funds allocated to directly supporting members than in the previous year. This represents a 246% increase on the 2017/18 year and indicates that there is a significant need for our assistance. Fortunately, over the past 5 years we have built the reserves to deliver this substantial support.
- ❖ Overall, the financial year has produced a deficit of c£85k. This may sound like bad news, but as the resources have been used to directly benefit the members when they needed them, this should not be of concern. Free (unrestricted and undesignated) reserves still exceed £200k, which I am sure with difficult times ahead for a lot of members, will be useful.

**Report of the Trustees
for the Year Ended 30 June 2022**

FINANCIAL REVIEW



Reserves policy

Having reserves is essential to ensure we have adequate resources to deal with the unpredictable nature of our work. Total reserves currently sit at £318,537 [2021: £405,462] with the following funds ring-fenced:

- Contingency for Terrorist attacks involving PFOA members - £25,000
- Advancement of Education (including Museum of Armed Policing film project) - £45,000
- Upskilling of Staff - £10,000

The terrorist attack budget is not something we want to use for obvious reasons, but nevertheless it is important to ensure immediate funds are there if/when required. The Museum project involves the making of a film based on the London Bridge terrorist attack in 2017 involving PFOA members. This is hugely important to raise awareness of the amazing work carried out by firearms officers daily, but to also document and produce a legacy for all those involved on that fateful night. Staff training in the next 12 months involves two CPD events and mental health first aid training for new members of the PFOA Team.

Free Reserves

Funds free of restriction or designation and therefore available for core activities as at 30th June 2022 were £193,172 [2021: £272,488]

Going concern

If the charity's income was to cease with immediate effect, the charity could continue its good work for approximately 6 months, which is exactly in line with the Charity Commission guidance.

**Report of the Trustees
for the Year Ended 30 June 2022**

FUTURE PLANS

We have recently discussed whether we should purchase Chatteris Police Station. The Cambridgeshire PCC has agreed to sell the property to us. We have also been granted planning permission to extend above the museum. Unfortunately, this has all come at a time when interest rates are going up and building costs have more than doubled. We are considering the options and will decide in due course. It would be good to freshen up the museum and introduce some new technology, one being a state-of-the-art virtual reality firearms range. But for the time being the plan for the next 12 months is to support our members and their families, particularly with the added pressure from the huge increases in the cost of living imposed on us all. This in turn causes stress and anxiety. In an already hugely stressful role, outside pressures can tip some over the edge. We will be introducing a new phone support line in January 2023 which will provide on-demand counselling. This phone line will also incorporate a 24/7 GP line, debt advice and family legal advice.

We will be raising the monthly donation from £4 to £5 in January 2023. It has remained at £4 since 2009. Of course, in that time costs of just about everything have gone up, counselling, respite breaks, NLP Coaching, rent, fuel costs, wages, the list goes on. This increase will allow us to sustain the support we provide and improve in some cases. This increase has been communicated via our social media, magazine and force co-ordinators.

Over the next 12 months we will be organising meetings with our force co-ordinators and ensuring they are equipped to perform their role which is vital to the running of the charity. We will also be actively engaging with Taser officers, who now number in their thousands nationally.

We will be introducing new zones in the Museum of Armed Policing dedicated to the RUC/PSNI and women in armed policing. The Museum is an incredibly powerful way of interacting with people of all ages around all aspects of UK armed policing.

In summary, we look forward to another successful year, conscious that many of our members and their families will be feeling the effects of a steep increase in the cost of living, and the ever-increasing pressures that modern day policing brings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The PFOA currently has seven Trustees [2021: six] chaired by Steve Hartshorn. The Trustees meet four times per year including the annual general meeting. During the Trustee meetings the CEO will give an overview of how the Charity is operating, including staffing and finances. Of course, our primary goal is to provide support to members and their families so there is much discussion around what we provide and what else we can do to assist.

Previously, a Trustee could serve an indefinite term. However, in January 2022 this was changed to a fixed term of five years. We do realise that Trustees for various reasons may not be able to fulfil their role and will resign. If this is the case a process of discussion between the other Trustees in conjunction with the CEO will take place to appoint a replacement. We are keen to ensure that we have female representation on the board of Trustees following the resignation of Sarah-Jane Ferris and have plans to recruit another female Trustee in the next year.

The charity's operations are led by Mark Williams, Chief Executive who reports directly to the board on a frequent basis.

**Report of the Trustees
for the Year Ended 30 June 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

When the board meets there are occasions when key decisions must be made. This could be around expenditure or making a policy on certain aspects of support. Because our Trustees have a thorough understanding of policing this helps to ensure a prompt decision is made. Our current Trustees experience include:

- ✓ Inspector within Armed Policing
- ✓ Federation lead for Armed Policing and Taser
- ✓ CTSFO
- ✓ Solicitor
- ✓ Welfare lead
- ✓ Retired Protection officer

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 07295737 (England and Wales)

Registered Charity number 1139247

Registered office

St. George's House, 14 George Street
Huntingdon, Cambridgeshire PE29 3GH

Trustees

Mr S Hartshorn	Police Officer	
Mr J A Roger	Police Officer	
Mr D Keen	Police Officer	
Mr G Cable	Retired	resigned 01.11.21
Mrs S Ferris	Police Officer	resigned 17.01.22
Mr M Wardley	Lawyer	
Mr A Deponeo	Police Officer	appointed 18.01.22
Mrs C Batt	Police Officer	appointed 18.01.22
Mrs C Jackson	Police Officer	appointed 18.01.22

Independent Examiner

George Hay Partnership LLP, Chartered Accountants
St George's House, George Street
Huntingdon, Cambridgeshire PE29 3GH

Bankers

Nat West PLC

Legal Advisors

Straw & Pearce -- Loughborough

Key Employee

Mr M Williams – CEO

Approved by order of the board of trustees on 22nd February 2023 and signed on its behalf by:

Mr D. Keen
Trustee

**Independent Examiner's Report to the Trustees of
Police Firearms Officers Association Ltd (Registered number: 07295737)**

Independent examiner's report to the trustees of Police Firearms Officers Association Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA, ACA, DChA which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; 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 in the UK and Republic of Ireland (FRS 102)).

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.



Mrs Toni Hunter FCCA, ACA, DChA
George Hay Partnership LLP
St George's House
George Street
Huntingdon
Cambridgeshire
PE29 3GH

Date: 28th February 2023

Police Firearms Officers Association Ltd

**Statement of Financial Activities
for the Year Ended 30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	598,123	-	598,123	507,944
Other trading activities	3	858	-	858	1,231
Investment income	4	79	-	79	781
Other income		<u>88</u>	<u>-</u>	<u>88</u>	<u>3,744</u>
Total		<u>599,148</u>	<u>-</u>	<u>599,148</u>	<u>513,700</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of grants & support services		665,294	-	665,294	491,914
Museum & promoting education		<u>20,779</u>	<u>-</u>	<u>20,779</u>	<u>1,411</u>
Total		<u>686,073</u>	<u>-</u>	<u>686,073</u>	<u>493,325</u>
NET INCOME/(EXPENDITURE)		(86,925)	-	(86,925)	20,375
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>389,678</u>	<u>15,784</u>	<u>405,462</u>	<u>385,087</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>302,753</u></u>	<u><u>15,784</u></u>	<u><u>318,537</u></u>	<u><u>405,462</u></u>

The notes form part of these financial statements

Police Firearms Officers Association Ltd (Registered number: 07295737)

**Balance Sheet
30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
FIXED ASSETS					
Tangible assets	10	29,581	-	29,581	35,706
CURRENT ASSETS					
Debtors	11	51,417	-	51,417	55,312
Cash at bank		<u>243,909</u>	<u>15,784</u>	<u>259,693</u>	<u>343,933</u>
		295,326	15,784	311,110	399,245
CREDITORS					
Amounts falling due within one year	12	(22,154)	-	(22,154)	(29,489)
NET CURRENT ASSETS		<u>273,172</u>	<u>15,784</u>	<u>288,956</u>	<u>369,756</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		302,753	15,784	318,537	405,462
NET ASSETS		<u>302,753</u>	<u>15,784</u>	<u>318,537</u>	<u>405,462</u>
FUNDS	14				
Unrestricted funds				302,753	389,678
Restricted funds				<u>15,784</u>	<u>15,784</u>
TOTAL FUNDS				<u>318,537</u>	<u>405,462</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued
30 June 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd February 2023 and were signed on its behalf by:

Mr D. Keen
Trustee

Police Firearms Officers Association Ltd

**Cash Flow Statement
for the Year Ended 30 June 2022**

	Notes	30.6.22 £	30.6.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(83,263)</u>	<u>60,326</u>
Net cash (used in)/provided by operating activities		<u>(83,263)</u>	<u>60,326</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,056)	(4,932)
Interest received		<u>79</u>	<u>31</u>
Net cash used in investing activities		<u>(977)</u>	<u>(4,901)</u>
Change in cash and cash equivalents in the reporting period		(84,240)	55,425
Cash and cash equivalents at the beginning of the reporting period		<u>343,933</u>	<u>288,508</u>
Cash and cash equivalents at the end of the reporting period		<u><u>259,693</u></u>	<u><u>343,933</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 June 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.6.22 £	30.6.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(86,925)	20,375
Adjustments for:		
Depreciation charges	7,181	7,450
Interest received	(79)	(31)
Decrease in debtors	3,895	14,286
(Decrease)/increase in creditors	<u>(7,335)</u>	<u>18,246</u>
Net cash (used in)/provided by operations	<u><u>(83,263)</u></u>	<u><u>60,326</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.21 £	Cash flow £	At 30.6.22 £
Net cash			
Cash at bank	<u>343,933</u>	<u>(84,240)</u>	<u>259,693</u>
	<u>343,933</u>	<u>(84,240)</u>	<u>259,693</u>
Total	<u><u>343,933</u></u>	<u><u>(84,240)</u></u>	<u><u>259,693</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. DONATIONS AND LEGACIES

	30.6.22	30.6.21
	£	£
Donations - members	438,183	434,701
Donations - other	91,152	36,972
Gift aid	<u>68,788</u>	<u>36,271</u>
	<u>598,123</u>	<u>507,944</u>

3. OTHER TRADING ACTIVITIES

	30.6.22	30.6.21
	£	£
Merchandise Sales	<u>858</u>	<u>1,231</u>

4. INVESTMENT INCOME

	30.6.22	30.6.21
	£	£
Rents received	-	750
Bank interest	<u>79</u>	<u>31</u>
	<u>79</u>	<u>781</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of grants & support services	495,833	169,461	665,294
Museum & promoting education	<u>-</u>	<u>20,779</u>	<u>20,779</u>
	<u>495,833</u>	<u>190,240</u>	<u>686,073</u>

6. SUPPORT COSTS

	Management £	Human resources £	Premises Costs £	Totals £
Provision of grants & support services	85,862	58,419	25,180	169,461
Museum & promoting education	<u>3,211</u>	<u>6,492</u>	<u>11,076</u>	<u>20,779</u>
	<u>89,073</u>	<u>64,911</u>	<u>36,256</u>	<u>190,240</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

6. SUPPORT COSTS - continued

Activity	Basis of allocation
Human resources	Approximate time spent
Premises Costs	Space occupied

Support costs, included in the above, are as follows:

			30.6.22	30.6.21
	Provision of grants & support services	Museum & promoting education	Total activities	Total activities
	£	£	£	£
Other operating leases	6,964	-	6,964	4,315
Utilities	6,734	354	7,088	5,175
Sundries	3,502	158	3,660	2,195
Employee & Trustee Training	4,107	-	4,107	3,686
Committee expenses	425	-	425	607
Meetings (including AGM)	12,427	-	12,427	34
Telephone	7,778	-	7,778	7,217
Printing, postage and stationery	10,427	-	10,427	4,677
Repairs and renewals - equipment	-	1,277	1,277	-
Travelling	4,852	111	4,963	3,108
Marketing and web costs	14,418	-	14,418	23,447
Insurances	3,501	1,167	4,668	4,033
Credit card charges	875	-	875	978
Bank charges	741	-	741	658
Accountancy & payroll costs	5,220	144	5,364	5,154
Depreciation of tangible and heritage assets	3,891	-	3,891	3,580
Wages	52,891	5,877	58,768	57,722
Social security	4,209	468	4,677	3,892
Pensions	1,319	147	1,466	1,455
Rent, rates and water	10,709	2,677	13,386	13,386
Property maintenance	11,181	8,399	19,580	7,798
Depreciation of tangible fixed assets	<u>3,290</u>	<u>-</u>	<u>3,290</u>	<u>3,870</u>
	<u>169,461</u>	<u>20,779</u>	<u>190,240</u>	<u>156,987</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.22	30.6.21
	£	£
Depreciation - owned assets	7,181	7,450
Other operating leases	<u>6,964</u>	<u>4,315</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were not any trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

9. STAFF COSTS

	30.6.22	30.6.21
	£	£
Wages and salaries	161,800	147,268
Social security costs	10,433	7,694
Other pension costs	<u>3,547</u>	<u>3,027</u>
	<u><u>175,780</u></u>	<u><u>157,989</u></u>

The average monthly number of employees during the year was as follows:

	30.6.22	30.6.21
Charitable Activities	6	5
Governance	<u>1</u>	<u>1</u>
	<u><u>7</u></u>	<u><u>6</u></u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 July 2021	64,585	7,830	21,797	94,212
Additions	<u>-</u>	<u>-</u>	<u>1,056</u>	<u>1,056</u>
At 30 June 2022	<u>64,585</u>	<u>7,830</u>	<u>22,853</u>	<u>95,268</u>
DEPRECIATION				
At 1 July 2021	42,655	2,782	13,069	58,506
Charge for year	<u>3,290</u>	<u>1,262</u>	<u>2,629</u>	<u>7,181</u>
At 30 June 2022	<u>45,945</u>	<u>4,044</u>	<u>15,698</u>	<u>65,687</u>
NET BOOK VALUE				
At 30 June 2022	<u><u>18,640</u></u>	<u><u>3,786</u></u>	<u><u>7,155</u></u>	<u><u>29,581</u></u>
At 30 June 2021	<u><u>21,930</u></u>	<u><u>5,048</u></u>	<u><u>8,728</u></u>	<u><u>35,706</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Sundry debtors & prepayments	44,724	46,869
Prepayments and accrued income	<u>6,693</u>	<u>8,443</u>
	<u>51,417</u>	<u>55,312</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Social security and other taxes	2,611	3,860
Sundry creditors & accruals	6,126	4,929
Accruals and deferred income	<u>13,417</u>	<u>20,700</u>
	<u>22,154</u>	<u>29,489</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.6.22	30.6.21
	£	£
Within one year	14,458	17,696
Between one and five years	53,544	54,616
In more than five years	<u>33,465</u>	<u>33,465</u>
	<u>101,467</u>	<u>105,777</u>

14. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
Unrestricted funds				
General fund	308,194	(73,928)	(11,513)	222,753
Museum of Armed Policing	1,484	(8,890)	7,406	-
Advancement of education	45,000	-	-	45,000
Contingency for terrorist events	25,000	-	-	25,000
Training Budget	<u>10,000</u>	<u>(4,107)</u>	<u>4,107</u>	<u>10,000</u>
	389,678	(86,925)	-	302,753
Restricted funds				
PFOA Training Ltd	<u>15,784</u>	-	-	<u>15,784</u>
TOTAL FUNDS	<u>405,462</u>	<u>(86,925)</u>	<u>-</u>	<u>318,537</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	599,088	(673,016)	(73,928)
Museum of Armed Policing	60	(8,950)	(8,890)
Training Budget	-	(4,107)	(4,107)
	<u>599,148</u>	<u>(686,073)</u>	<u>(86,925)</u>
TOTAL FUNDS	<u>599,148</u>	<u>(686,073)</u>	<u>(86,925)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	319,938	25,532	(37,276)	308,194
Museum of Armed Policing	2,955	(1,471)	-	1,484
Advancement of education	15,000	-	30,000	45,000
Contingency for terrorist events	25,000	-	-	25,000
Training Budget	<u>6,410</u>	<u>(3,686)</u>	<u>7,276</u>	<u>10,000</u>
	369,303	20,375	-	389,678
Restricted funds				
PFOA Training Ltd	<u>15,784</u>	<u>-</u>	<u>-</u>	<u>15,784</u>
TOTAL FUNDS	<u>385,087</u>	<u>20,375</u>	<u>-</u>	<u>405,462</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	513,700	(488,168)	25,532
Museum of Armed Policing	-	(1,471)	(1,471)
Training Budget	-	(3,686)	(3,686)
	<u>513,700</u>	<u>(493,325)</u>	<u>20,375</u>
TOTAL FUNDS	<u>513,700</u>	<u>(493,325)</u>	<u>20,375</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	319,938	(48,396)	(48,789)	222,753
Museum of Armed Policing	2,955	(10,361)	7,406	-
Advancement of education	15,000	-	30,000	45,000
Contingency for terrorist events	25,000	-	-	25,000
Training Budget	<u>6,410</u>	<u>(7,793)</u>	<u>11,383</u>	<u>10,000</u>
	369,303	(66,550)	-	302,753
Restricted funds				
PFOA Training Ltd	<u>15,784</u>	<u>-</u>	<u>-</u>	<u>15,784</u>
TOTAL FUNDS	<u><u>385,087</u></u>	<u><u>(66,550)</u></u>	<u><u>-</u></u>	<u><u>318,537</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,112,788	(1,161,184)	(48,396)
Museum of Armed Policing	60	(10,421)	(10,361)
Training Budget	<u>-</u>	<u>(7,793)</u>	<u>(7,793)</u>
	<u>1,112,848</u>	<u>(1,179,398)</u>	<u>(66,550)</u>
TOTAL FUNDS	<u><u>1,112,848</u></u>	<u><u>(1,179,398)</u></u>	<u><u>(66,550)</u></u>

15. RELATED PARTY DISCLOSURESPFOA Training Services Ltd

The key employee of the Charity, Mr M Williams, is one of three directors and shareholders of PFOA Training Services Ltd. All transactions are carried out at arms length, however during this accounting period there were none to note.

PFOA Welfare Services Ltd

Both employees of the Charity, Mr M Williams and Miss R Williams are both directors of PFOA Welfare Services Ltd, both are also shareholders. The following transactions occurred with the company during the year:

During the year PFOA Welfare Services Ltd charged the charity Nil (2021: £16,000) to provide support to the charity's members.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

15. RELATED PARTY DISCLOSURES - continued

PFOA Museum Ltd

The key employee of the Charity, Mr M Williams, is the sole director & shareholder of PFOA Museum Ltd. The following transactions occurred with the company during the year:

£144 was paid by the Charity for accountancy and Companies House filing fees on behalf of PFOA Museum Ltd to protect its dormant status.

Police Firearms Officers Association Ltd

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - members	438,183	434,701
Donations - other	91,152	36,972
Gift aid	<u>68,788</u>	<u>36,271</u>
	598,123	507,944
Other trading activities		
Merchandise Sales	858	1,231
Investment income		
Rents received	-	750
Bank interest	<u>79</u>	<u>31</u>
	79	781
Other income		
Government Grants	<u>88</u>	<u>3,744</u>
Total incoming resources	599,148	513,700
EXPENDITURE		
Charitable activities		
Wages	103,032	89,546
Social security	5,756	3,802
Pensions	2,081	1,572
Provision of grants and charitable assistance	369,209	233,269
Costs of maintaining and expanding membership levels	3,750	8,149
Costs associated with members' fundraising and events	<u>12,005</u>	<u>-</u>
	495,833	336,338

This page does not form part of the statutory financial statements

Police Firearms Officers Association Ltd

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	30.6.22 £	30.6.21 £
Support costs		
Management		
Operating leases	6,964	4,315
Utilities	7,088	5,175
Sundries	3,660	2,195
Employee & Trustee Training	4,107	3,686
Committee expenses	425	607
Meetings (including AGM)	12,427	34
Telephone	7,778	7,217
Printing, postage and stationery	10,427	4,677
Repairs and renewals - equipment	1,277	-
Travelling	4,963	3,108
Marketing and web costs	14,418	23,447
Insurances	4,668	4,033
Credit card charges	875	978
Bank charges	741	658
Accountancy & payroll costs	5,364	5,154
Plant and machinery	1,262	670
Computer equipment	<u>2,629</u>	<u>2,910</u>
	89,073	68,864
Human resources		
Wages	58,768	57,722
Social security	4,677	3,892
Pensions	<u>1,466</u>	<u>1,455</u>
	64,911	63,069
Premises Costs		
Rent, rates and water	13,386	13,386
Property maintenance	19,580	7,798
Improvements to property	<u>3,290</u>	<u>3,870</u>
	<u>36,256</u>	<u>25,054</u>
Total resources expended	<u>686,073</u>	<u>493,325</u>
Net (expenditure)/income	<u>(86,925)</u>	<u>20,375</u>

This page does not form part of the statutory financial statements