

Charity registration number 1141149 (England and Wales)

METROPOLITAN POLICE SPORTS FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

METROPOLITAN POLICE SPORTS FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	AC L Rolfe	(replaced by AC M Twist July
	Miss V Danvers	
	Mr S Hill	
	DS D Slade	
	PC P Deller	(replaced by DC M Cane Aug 2024)
	G Moore	(Appointed October 2024)
Treasurer	Mr J Morgan	Senior Accountant, MPS
Secretary	Miss N Raj	Charities Accountant, MPS
Administration clerk	Mr C Anderson	
Charity number	1141149	
Principal address	Kilburn Police Station 38 Salusbury Road London NW6 6LT	
Auditor	Bright Grahame Murray 3rd Floor 114a Cromwell Road London UK SW7 4AG	
Bankers	Lloyds TSB Pall Mall St. James Branch PO Box 1000 BX1 1LT	
Solicitors	Bircham Dyson Bell 50 Broadway London UK SW1H 0BL	

METROPOLITAN POLICE SPORTS FUND

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METROPOLITAN POLICE SPORTS FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote the efficiency of officers and staff serving in the Metropolitan Police Service by maintaining a high standard of physical fitness through participation in sporting, athletic and other recreational activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The major part of the Charity's income was distributed to the four major Sports Clubs at Bushey, Chigwell, Hayes and Imber Court ("the four Sports Clubs") of the Metropolitan Police to fund their expenditure on sporting activities. Distributions were also made to the Metropolitan Police Area Sports Clubs.

Achievements and performance

Financial review

The attached financial statements show the current state of the finances of the Charity and complied with statutory requirements and the Charity's governing document.

The income received during the year was £225,528 (2024: £242,392) of which around 77% arose from voluntary donations from serving police officers and staff. The remaining 23% was the annual Oaksey Subvention donation, other donations and interest receivable and donated services by MPS administration staff.

Donations from serving police officers and staff are given under the Give As You Earn Scheme. Under this Scheme the donations were paid gross and tax relief was received by the individual through the PAYE system – thus benefitting the Charity as it received all donations gross increasing income and resulting in a considerable cash flow advantage.

The net incoming resources of the General Fund after distributions and administration expenses were £29,329. The balance on the General Fund at 30 April 2025 was £374,033 (2024: £334,619).

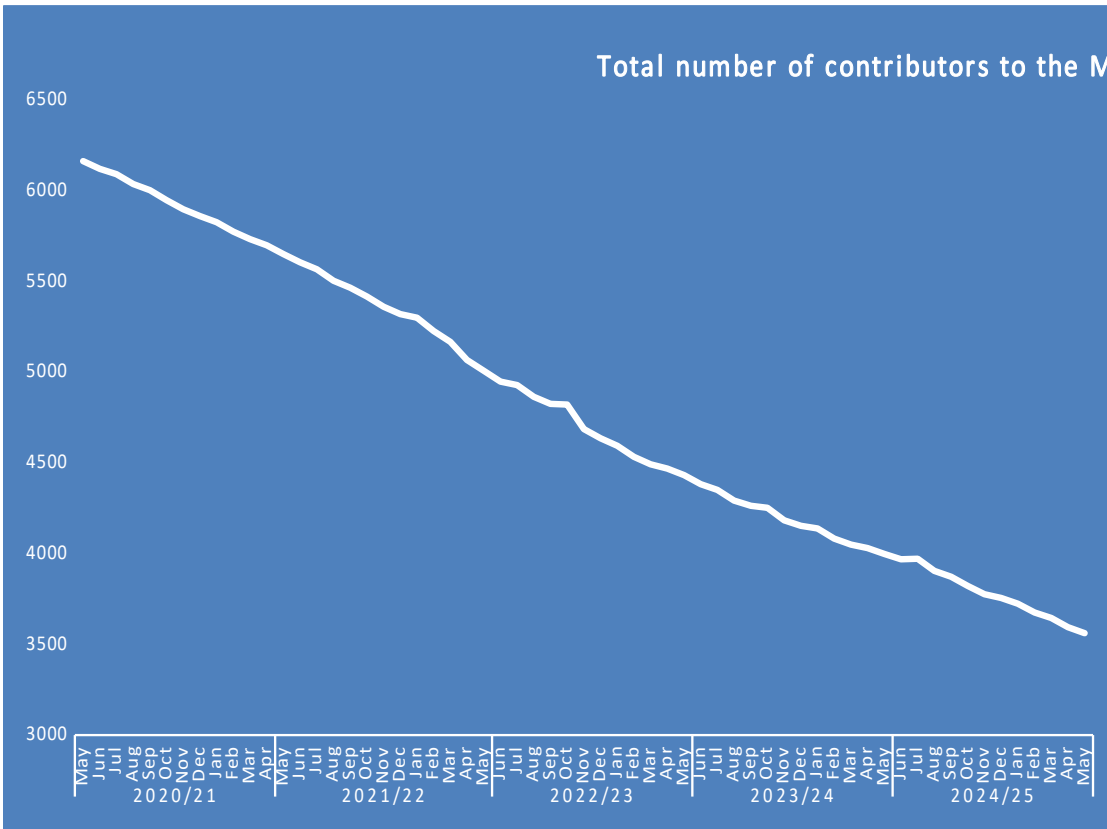
METROPOLITAN POLICE SPORTS FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

The number of serving police officers and staff contributing to the Charity in 2024/25 fell by 11% from 3,999 to a total of 3,562. The number of contributors had fallen by 10% in 2023/24, 11% in 2022/23, 11% in 2021/22 and 8% in 2020/21. Figure 1 charts the decline in contributors.

Figure 1 - The number of serving police officers and staff contributing to the Charity



Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment policy

The Trustees investment policy was to adopt an investment strategy with minimal risk of capital loss. Funds were available for drawing down either without notice or with short notice and placed with secure financial institutions. The Trustees did not seek to accumulate capital, but rather apply the capital for the use of the beneficiaries, as and when required. Having regard to the intention that funds should be placed on deposit with secure financial institutions and to the circumstances of the Charity, there was no need for diversification of investments.

METROPOLITAN POLICE SPORTS FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Risk management

The trustees have assessed the major risks to which the charity is exposed, and ensured that the fund was regularly administered at the quarterly meetings of the Metropolitan Police Sports Fund Trustees Finance Sub-Committee (formerly SREG-Finance Sub-Group) so as to mitigate the risks identified.

The Charity's main activity is to award grants to the four major sports clubs. The main source of income for the Charity is donations from serving officers and there is a risk that the number of contributors continues to fall due to the difficult economic circumstances faced by individuals. This would affect the amount that the Charity is able to award to the sports clubs by way of grant in the future.

Structure, governance and management

The charity was constituted by a Declaration of Trust dated 26th January 2011 and was administered by MPS Finance and Welfare Branch on behalf of the Trustees.

The trustees who served at the year end are detailed on the Legal and Administrative Information page.

M Cane was appointed as a trustee on 1 August 2024.

G Moore was appointed as a trustee on 22 October 2024.

P Deller retired as a trustee on 1 August 2024.

The Trustees of the Charity were appointed in accordance with the Charity's Trust Deed. Each new Trustee was a volunteer, appointed in accordance with the provisions of the charity's governing document and was

a) Invited to sign an "Appointment as Trustee and Declaration of Eligibility" form.

And provided with

b) A copy of the charity's Governing Documents

c) A copy of the latest audited accounts

d) Charity Commission Booklet CC3 "The Essential Trustee. What you need to know"

e) Charity Commission Leaflet CC3 (a) "Responsibilities of Charity Trustees. A Summary"

f) An extract of an internal Metropolitan Police Service notice entitled "Responsibilities of charity trustees". This offers guidance about the responsibilities new trustees are taking on.

The trustees' report was approved by the Board of Trustees.

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AC M Twist

Trustee

Dated:

METROPOLITAN POLICE SPORTS FUND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2025

The trustees are responsible for preparing the Trustees' 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 and 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 year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient 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, the Charity (Accounts and Reports) Regulations 2008 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.

METROPOLITAN POLICE SPORTS FUND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF METROPOLITAN POLICE SPORTS FUND

Opinion

We have audited the financial statements of Metropolitan Police Sports Fund (the 'charity') for the year ended 30 April 2025 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 30 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been 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's 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 UK, including the FRC'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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; 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.

METROPOLITAN POLICE SPORTS FUND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF METROPOLITAN POLICE SPORTS FUND

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, 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 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 144 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

METROPOLITAN POLICE SPORTS FUND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF METROPOLITAN POLICE SPORTS FUND

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws and regulations that affect the Charity, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the tax legislation, Charities Act.
- We enquired of the trustees and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of and evaluated the controls that the trustees have in place to prevent and detect fraud. We enquired of the members about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: income recognition, management override, misappropriation of assets.
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the trustees about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

METROPOLITAN POLICE SPORTS FUND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF METROPOLITAN POLICE SPORTS FUND

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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 auditor's 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bright Grahame Murray

Chartered Accountants

Statutory Auditor

3rd Floor

114a Cromwell Road

London

SW7 4AG

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Bright Grahame Murray 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.

METROPOLITAN POLICE SPORTS FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	2,000	–
<u>Charitable activities</u>			
Donations	3	173,048	191,737
Oaksey Subvention	3	35,358	35,731
Donated services	3	5,510	5,240
Investments	4	9,612	9,684
Total income		<u>225,528</u>	<u>242,392</u>
Expenditure on:			
Raising funds	5	10,114	10,364
Charitable activities	6	176,000	201,331
Total expenditure		<u>186,114</u>	<u>211,695</u>
Net income and movement in funds		39,414	30,697
Reconciliation of funds:			
Fund balances at 1 May 2024		334,619	303,922
Fund balances at 30 April 2025		<u>374,033</u>	<u>334,619</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

METROPOLITAN POLICE SPORTS FUND

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	14,657		17,080	
Cash at bank and in hand		364,982		323,168	
		<u>379,639</u>		<u>340,248</u>	
Creditors: amounts falling due within one year	14	(5,606)		(5,629)	
Net current assets			<u>374,033</u>		<u>334,619</u>
The funds of the charity					
Unrestricted funds	15		<u>374,033</u>		<u>334,619</u>
			<u>374,033</u>		<u>334,619</u>

The financial statements were approved by the trustees on

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AC M Twist
Trustee

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DC M Cane
Trustee

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Metropolitan Police Sports Fund is a Charity constituted by a Declaration of Trust dated 26 January 2011.

1.1 Basis of preparation

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 May 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity’s ability to continue as a going concern. The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with estimating the level of grants committed at the commencement of the year to meet the charity’s objectives. There are not considered to be significant areas of uncertainty that affect the carrying value of assets held by the Charity since funds are held as cash rather than held as investments which would be affected by market performance (see the trustees’ report for further information).

Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Voluntary donations received from members of the Metropolitan Police Service have been received gross under the Give As You Earn scheme.

Oaksey Subvention

This represents an amount of £1 for each serving police officer received from the Mayor’s Office for Policing and Crime.

Donated Services

The administration and operation of the fund is carried out by members of the MPS Finance Services’ Charities Section. An appropriate element of the salary cost of those individuals, together with their accommodation and overhead costs, is reflected within the Statement of Financial Activities.

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Costs of generating funds

Costs of generating voluntary income includes costs associated with administering the donations received.

Revenue Grants to Sports Clubs

Grants are made to the four Sports Clubs, Area Clubs and HQ Clubs to reimburse and assist with their expenditure in respect of sporting activities. Grants are included in the Statement of Financial Activities on an accruals basis.

Capital Grants to the four Sports Clubs

Grants were made to the four Sports Clubs to reimburse them for capital expenditure for sporting activities. Grants are included in the Statement of Financial Activities on an accruals basis.

Governance costs

Governance costs include the costs of governance arrangements that relate to the general running of the Charity. These activities provide the governance infrastructure that allows the Charity to operate and to generate the information required for public accountability.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	2,000	—

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	173,048	191,737
Oaksey subvention	35,358	35,731
Donated services	5,510	5,240
	<u>213,916</u>	<u>232,708</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>9,612</u>	<u>9,684</u>

5 Costs of generating funds

	2025 £	2024 £
Charities Aid Foundation charges	2,626	2,876
Administration clerk costs	7,488	7,488
	<u>10,114</u>	<u>10,364</u>

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Expenditure on charitable activities

	Revenue grants to four Sports Clubs 2025 £	Revenue grants to four Sports Clubs 2024 £
Direct costs		
Revenue grants to four Sports Clubs	130,000	150,000
Capital grants to four Sports Clubs	30,000	30,000
Other grants	1,663	8,000
	<u>161,663</u>	<u>188,000</u>
Share of support and governance costs (see note 8)		
Governance	14,337	13,331
	<u>176,000</u>	<u>201,331</u>
Analysis by fund		
Unrestricted funds	<u>176,000</u>	<u>201,331</u>

7 Analysis of grants

	2025 £	2024 £
Revenue Grants:		
Metropolitan Police Bushey Sports Club Limited	34,300	39,740
Metropolitan Police Chigwell Sports Club Limited	34,300	39,740
Metropolitan Police Hayes Sports Club Limited	27,100	30,780
Metropolitan Police (Imber Court) Sports Club	34,300	39,740
	<u>130,000</u>	<u>150,000</u>
Capital Grants:		
Metropolitan Police Bushey Sports Club Limited	7,500	7,500
Metropolitan Police Chigwell Sports Club Limited	7,500	7,500
Metropolitan Police Hayes Sports Club Limited	7,500	7,500
Metropolitan Police (Imber Court) Sports Club	7,500	7,500
	<u>30,000</u>	<u>30,000</u>

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	14,334	13,331
Analysed between:		
Insurance premiums	3,275	2,547
Donated services	5,510	5,240
Bank charges	149	144
Auditor's remuneration	5,400	5,400
	14,334	13,331

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,400	5,400

10 Trustees

No remuneration was paid and no expenses were reimbursed to the Trustees.

11 Employees

The average monthly number employees during the year was: 1 (2023: 1).

Employment costs	2025 £	2024 £
Wages and salaries	7,488	7,488

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Donations receivable	13,633	15,241
Prepaid insurance	1,024	1,839
	14,657	17,080

METROPOLITAN POLICE SPORTS FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,606	5,629

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General funds	334,619	225,528	(186,114)	374,033

Previous year:	At 1 May 2023 £	Incoming resources £	Resources expended £	At 30 April 2024 £
General funds	303,922	242,392	(211,695)	334,619

16 Related party transactions

There were no disclosable related party transactions during the year (2024 – none).