

# THE POLICE ARBORETUM MEMORIAL TRUST

England & Wales · Charity number 1159831

## Details

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Other names	PAMT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08961292</a>
Registered	2015-01-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	c/o National Police Chiefs' Council 50 Broadway London SW1H 0BL
Phone	01216322500
Email	<a href="mailto:joan.cagney@ukpolicememorial.org">joan.cagney@ukpolicememorial.org</a>
Website	<a href="http://www.ukpolicememorial.org">www.ukpolicememorial.org</a>

## Activities

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**Objects:** 1) THE PROMOTION OF GOOD CITIZENSHIP FOR THE PUBLIC BENEFIT THROUGH THE PROVISION AND MAINTENANCE OF A PERMANENT MEMORIAL TO THE POLICE OFFICERS WHO HAVE LOST THEIR LIVES IN THE PERFORMANCE OF THEIR DUTIES.2) TO RELIEVE THE NEEDS OF THE DEPENDENTS OF POLICE OFFICERS WHO HAVE LOST THEIR LIVES IN THE PERFORMANCE OF THEIR DUTIES BY PROVIDING OR ASSISTING IN THE PROVISION OF COUNSELLING, SUPPORT AND BY SUCH OTHER MEANS AS THE TRUSTEES MAY DETERMINE.

**Activities:** PAMT aims to honour the dedication, courage and sacrifice of members of the UK's Police service, through the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire, the UK's place for year round remembrance. Commemoration, remembrance and reflection will be at its heart, also nurturing a sense of pride and value in our Police through its educational elements.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£346,478	£217,062	-	-
2023-12-31	£251,284	£159,293	-	-
2022-12-31	£143,168	£247,914	-	-
2021-12-31	£611,555	£584,857	£121,535	0
2020-12-31	£1,361,115	£1,771,446	£94,837	0

## Trustees

Name	Role	Appointed
<b>Gavin John Stephens QPM</b>	Chair	2023-06-13
Benedict Adams		2024-12-12
Clive Richard Critchley		2022-09-16
DAVID WILBRAHAM MBE		2022-06-06
Debra Jane Tedds		2024-12-12
Giles Tristan York QPM		2018-09-11
Grace Blake-Turner		2024-12-12
James William Slessor		2023-06-13
John Lindsay Perry		2025-06-03
Martin James Hewitt QPM		2019-06-04
Martin Jelley QPM		2021-09-21
Martyn Stanley Underhill MBE		2018-03-09
Tiffany Louise Lynch		2025-06-03

**THE POLICE ARBORETUM MEMORIAL TRUST**

England & Wales - Charity number 1159831

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# Accounts

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**REGISTERED COMPANY NUMBER: 08961292 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159831**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2024  
for  
The Police Arboretum Memorial Trust**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Studio 2  
50-54 St Pauls Square  
Birmingham  
West Midlands  
B3 1QS

**The Police Arboretum Memorial Trust**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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## **The Police Arboretum Memorial Trust**

### **Chairman's Report for the Year Ended 31 December 2024**

The Police Arboretum Memorial Trust is responsible for the UK Police Memorial which pays tribute to our police service and honours the dedication, courage and sacrifice of those officers and staff who have given their lives to policing. Dedicated in the presence of HM The Prince of Wales in 2021, the UK Police Memorial provides a place of ceremony, remembrance and quiet reflection at the National Memorial Arboretum in Staffordshire, the UK's national place for year-round remembrance.

Since 1749 and the creation of the Bow Street Runners as the world's first recognised police service, over 4,000 men and women have given their lives to serve and protect our communities in the United Kingdom. Losses in British Colonial and other UK administered forces overseas number as many as a further 1,000.

The sacrifices made by the officers and staff of our police services deserve to be acknowledged and that tribute must become a part of the fabric of our national life. It is therefore fitting that, to honour the lives of the men and women who have given so much to serve and protect our communities, our nation should have a place of remembrance and celebration - both for them and their families.

We are now working to fully complete the Memorial project in partnership with the Police Remembrance Trust, University of Staffordshire and Accenture, a final phase which will include the development of a virtual remembrance programme, and funding to endow a long-term maintenance programme for both the physical and digital elements of the Memorial.

The virtual remembrance programme (<https://ukpolicememorial.org/video-tributes-to-the-fallen/>), will use the latest multi-media technology to tell the stories behind the badge, commemorating by name those 4,000 plus members of our police service who have given their lives to the service. It will honour lives lived as well as remembering lives lost.

Our project is one of major national significance, supported by leaders, forces and associations of the police service. The Trustees and Patrons of the Police Arboretum Memorial Trust invite you to help us complete the Memorial that our police service and our country so richly deserve. A heartfelt thank you to all of those who have supported us and to all who are considering support.

When we enlist with the police service, we don't sign up to lay down our lives in the service of our communities. We do know that might happen, however, and sadly it has happened to many of our colleagues over the years.

Please support us as we now complete the vision and provide the tribute our policing heroes so richly deserve.

Gavin Stephens QPM  
Chair  
The Police Arboretum Memorial Trust  
[www.ukpolicememorial.com](http://www.ukpolicememorial.com)

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and significant activities**

The Police Arboretum Memorial Trust has been established to ensure a fitting tribute is paid to the UK's police service through:

- the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire.
- a virtual remembrance programme, commemorating those who have given their lives to policing.

The objects of the charity are:

1. The promotion of good citizenship for the public benefit through the provision and maintenance of a permanent memorial to the police officers who have lost their lives in the performance of their duties.
2. To relieve the needs of the dependents of police officers who have lost their lives in the performance of their duties by providing or assisting in the provision of counselling, support and by such other means as the Trustees may determine.

More specifically, the new Memorial aims to achieve many goals, which its trustees believe are fundamental to our country and national conscience:

- Honour the dedication, courage and sacrifice of UK policing members who have dedicated their lives to serve and protect their communities;
- Provide quiet space for personal reflection and remembrance;
- Create an area for larger public events;
- Foster a deeper understanding of UK policing nationally;
- Celebrate UK policing - our nation's gift to the world.
- Work with other police charities to support the families left behind

**Public benefit**

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees  
for the Year Ended 31 December 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**FUNDRAISING**

Fundraising during 2024 has been achieved largely through police family organisations, grant-making trusts, corporate and individual donors. The latter have been progressed mainly through personal networks of existing donors and supporters who have become ambassadors for the Trust. Leads have been progressed only where there has been an indication of interest in the Memorial project.

Public fundraising is managed via the Trust's website which leads to the Trust's Just Giving page so that individuals who opt to make a gift, do so through a publicly respected forum.

The charity has always undertaken all of its fundraising in a manner without undue intrusion, pressure or persistence.

The Trustees would like to thank those within the police family, individuals, businesses, trusts and foundations and Government for their generous support to date.

**DIGITAL**

We are working to complete the Memorial with a virtual remembrance and education programme, in partnership with the Police Remembrance Trust, University of Staffordshire, Accenture, the National Memorial Arboretum and the College of Policing. This element of the Memorial will be a searchable multi-media hub commemorating over 4,000 fallen members of the police service; an 'on this day' feature which lists the names of those who have fallen on the anniversary of their death, along with a citation; and historical information linked to deaths in policing over the years.

It also features a number of enhanced profiles of fallen officers and staff which tell the human stories of those behind the badge. As funding becomes available, the Trust aims to develop more of these enhanced profiles (<https://ukpolicememorial.org/video-tributes-to-the-fallen/>)

Funding is also needed so that we can create an education programme to highlight the history of the police service, focusing on the vital role it plays in modern society and develop an education hub to provide informed learning for students and to support teaching professionals in the delivery of key milestone within the National Curriculum and a broader education framework.

**COMMEMORATIVE LEAVES**

During the making of the Memorial, leaf shapes were cut from the fabric of the memorial. It is our aspiration to make leaves available to families of the fallen, once sufficient funding can be raised.

**FINANCIAL REVIEW**

**Principal funding sources**

Principal funding to date has been secured through philanthropic donations from the majority of the UK's police forces, private donors, corporate partners and Government. The Trustees would like to express their gratitude to all who have supported the Memorial project and to all those who are considering their support.

**Reserves policy**

Reserves are reviewed at each meeting of the Operations Committee and of the Board of Trustees. Cashflow is closely monitored, and all activities will be reviewed, should the level of reserves fall below the amount required to operate the Trust for a period of six months.

The surplus of income over expenditure for the period is £129,416, which is in line with our reserves policy. Unrestricted free reserves are £238,196 which will contribute to the delivery of the digital remembrance and educational programme in addition to day-to-day operational costs of the Trust.

While the Trust aims to function within its operating budget, meeting short-term expenditure and liabilities, this reserves level is within anticipated levels, as work to deliver the virtual remembrance programme progresses.

**Report of the Trustees  
for the Year Ended 31 December 2024**

**FUTURE PLANS**

The Trust is focusing on completing the UK Police Memorial project which will include completion of a virtual remembrance and education programme and an endowment fund which will ensure the maintenance of the Memorial in perpetuity.

The cost to deliver this activity, combined with operational costs and a fund to support the continued work of the Trust after completion of the final development phase, is projected at £1.5 million over the three-year delivery period. Of this, we have already raised in the region of £860 thousand. The virtual remembrance and education programme will be delivered in discreet phases as funding allows.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is its Articles of Association.

**Charity constitution**

The Police Arboretum Memorial Trust is a charity, incorporated under the Companies Act 2006 as a company, limited by guarantee, with its registered office in England & Wales and registered with the Commission in January 2015.

**Recruitment and appointment of new trustees**

There are currently thirteen Trustees, all of whom have been recruited as individuals by virtue of their roles as police family stakeholders who are committed to ensuring that a new and fitting memorial to UK policing is realised.

All Trustees are appointed by ordinary resolution at Ordinary General Meetings.

**Induction and training of new trustees**

Trustees are inducted to the charity individually by the Chairman and the management team. In addition, all new trustees receive a copy of the Trust's Articles of Association and a summary of trustee responsibilities published by the Charity Commission.

**Report of the Trustees  
for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and decision making**

The Board of Trustees during the year were as follows:

Gavin Stephens QPM (Chair)  
Michael Foster QPM (retired 28/06/2024)  
Martyn Underhill MBE  
Giles York QPM DL  
Martin Hewitt QPM CBE  
John Partington  
Rachel Swann QPM  
Christopher Rowley KPM (retired 05/03/2024)  
Martin Jelley QPM DL  
Marc Jones (retired 12/12/2024)  
George Clarke  
Rev'd Canon David Wilbraham MBE  
Richard Critchley  
James Slessor  
Grace Blake-Turner (appointed 12/12/2024)  
Benedict Adams (appointed 12/12/2024)  
Debra Tedds (appointed 12/12/2024)

An Operations Committee oversees fundraising and delivery of the second phase of the project and a Digital Working Group consisting of PAMT and partner representatives steers the development of the virtual remembrance and education programmes. All decisions are ratified by the full Board at Trustees' meetings.

The Trustees are supported in day-to-day operational matters and project management by a small management team. Management is subcontracted to Morgen Thomas Ltd, a specialist third sector advisory and fundraising organisation whose associates abide by the Chartered Institute of Fundraising Member Code of Conduct. Additional professional services such as digital development, are commissioned as and when needed. The management fee is agreed by Trustees, as is requisite spend for additional services.

The performance of Morgen Thomas Ltd is monitored through reporting at Trustee Board and Operations Committee meetings and the contract reviewed annually.

Neither the Trustees nor any of the Committee volunteers receive remuneration. Trustees may claim pre-agreed out of pocket expenses.

During 2024, the Board's key areas of focus have been to:

- Ensure funds to design, build and maintain a new UK Police Memorial are in place;
- Raise funds to design and build a virtual remembrance and education programme;
- Consult with stakeholders to ensure that the virtual remembrance programme is appropriate and comprehensive.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following systems have been put in place specifically to manage risk:

- Risks, Assumptions, Issues and Dependencies log which is maintained by the management team and reviewed regularly both by the Project Committee and the Board;
- Project spend forecasts which are reviewed regularly by the Project Committee and the Board;
- Cashflow forecast, also reviewed regularly by the Project Committee and the Board;
- Decision by the Board to phase build to ensure that costs do not exceed secured funds
- Accounting systems manual which sets out accounting processes;
- Spot checks on accounting records administration by the charity's auditors.

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08961292 (England and Wales)

**Registered Charity number**

1159831

**Registered office**

c/o National Police Chiefs Council  
50 Broadway  
London  
SW1H 0BL

**Trustees**

The full list of trustees serving during the period is given in the organisational structure section of this report.

**Auditors**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Studio 2  
50-54 St Pauls Square  
Birmingham  
West Midlands  
B3 1QS

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Police Arboretum Memorial Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 3rd June 2025 and signed on its behalf by:



.....  
Gavin John Stephens QPM - Trustee

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Opinion**

We have audited the financial statements of The Police Arboretum Memorial Trust (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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 prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the charity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks
- that the charity operates in and how the charity is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charity's governing document and United Kingdom tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence with local tax authorities and evaluating advice received from external advisors.

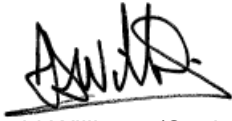
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

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

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Williams (Senior Statutory Auditor)  
for and on behalf of Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Studio 2  
50-54 St Pauls Square  
Birmingham  
West Midlands  
B3 1QS

Date: 16 June 2025

**The Police Arboretum Memorial Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2024**

	Notes	<b>31.12.24 Unrestricted fund £</b>	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<b>311,478</b>	231,264
<b>Charitable activities</b>			
Design and construction memorial	3	-	20
Sponsorship		<b>35,000</b>	<u>20,000</u>
<b>Total</b>		<b><u>346,478</u></b>	<u>251,284</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	<b>219</b>	1,340
<b>Charitable activities</b>			
Management	5	<b>108,000</b>	108,000
Operations and fundraising		<b>19,910</b>	19,044
Design and construction memorial		-	19,643
Design and construction online		<b>78,090</b>	4,090
Memorial maintenance		<b>10,843</b>	<u>7,176</u>
<b>Total</b>		<b><u>217,062</u></b>	<u>159,293</u>
<b>NET INCOME</b>		<b>129,416</b>	91,991
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>108,780</b>	16,789
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>238,196</u></b>	<u>108,780</u>

The notes form part of these financial statements

The Police Arboretum Memorial Trust (Registered number: 08961292)

Balance Sheet  
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	10	<b>22,386</b>	24,135
Cash at bank and in hand		<b><u>259,885</u></b>	<u>98,189</u>
		<b>282,271</b>	122,324
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(44,075)</b>	(13,544)
		<b><u>238,196</u></b>	<u>108,780</u>
<b>NET CURRENT ASSETS</b>			
		<b><u>238,196</u></b>	<u>108,780</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b><u>238,196</u></b>	<u>108,780</u>
<b>NET ASSETS</b>			
		<b><u>238,196</u></b>	<u>108,780</u>
<b>FUNDS</b>	12		
Unrestricted funds		<b><u>238,196</u></b>	<u>108,780</u>
<b>TOTAL FUNDS</b>			
		<b><u>238,196</u></b>	<u>108,780</u>

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 3rd June 2025 and were signed on its behalf by:

  
.....  
Gavin John Stephens QPM - Trustee

**The Police Arboretum Memorial Trust**

**Cash Flow Statement  
for the Year Ended 31 December 2024**

	Notes	31.12.24 £	31.12.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>161,696</u>	<u>60,085</u>
Net cash provided by operating activities		<u>161,696</u>	<u>60,085</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>161,696</b>	<b>60,085</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>98,189</u>	<u>38,104</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><b>259,885</b></u>	<u><b>98,189</b></u>

The notes form part of these financial statements

**The Police Arboretum Memorial Trust**

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2024**

<b>1.</b>	<b>RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>31.12.24</b>	31.12.23
		£	£
	<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>129,416</b>	91,991
	<b>Adjustments for:</b>		
	Decrease/(increase) in debtors	<b>1,749</b>	(22,605)
	Increase/(decrease) in creditors	<b><u>30,531</u></b>	<u>(9,301)</u>
	<b>Net cash provided by operations</b>	<b><u>161,696</u></b>	<u>60,085</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>98,189</u>	<u>161,696</u>	<u>259,885</u>
	<u>98,189</u>	<u>161,696</u>	<u>259,885</u>
<b>Total</b>	<b><u>98,189</u></b>	<b><u>161,696</u></b>	<b><u>259,885</u></b>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grant income is recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Where amounts so recognised are actually received after the balance sheet date, these are shown in the balance sheet as assets.

##### **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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **Allocation and apportionment of costs**

All costs, other than Governance costs, are incurred directly in support of expenditure on the objects of the charity and include:

Management	Costs of overall project management and fundraising management
Design and construction (including online)	Costs relating to the design, planning and construction of both the physical and digital memorials
Operations and fundraising	Costs incurred in support of the above activities, including advertising and branding and other general overhead costs.

All costs associated with the overall project management and design and construction of the memorial are expended through the Statement of Financial Activities, as the charity will not 'have ownership' of the memorial asset once constructed.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At this time, the charity has only received funds in furtherance of its one charitable activity and so total funds are therefore unrestricted funds.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Going concern**

The financial statements 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 expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. DONATIONS AND LEGACIES**

	<b>31.12.24</b>	31.12.23
	£	£
Donations	<b>308,966</b>	224,856
Gift aid	<b>120</b>	-
Grants	<b><u>2,392</u></b>	<u>6,408</u>
	<b><u>311,478</u></b>	<u>231,264</u>

Grants received, included in the above, are as follows:

	<b>31.12.24</b>	31.12.23
	£	£
Department for Culture Media & Sport - Memorials Grant Scheme	<b><u>2,392</u></b>	<u>6,408</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.12.24</b>	31.12.23
	Activity	£	£
Sponsorship	Design and construction memorial	-	20
Sponsorship	Sponsorship	<b><u>35,000</u></b>	<u>20,000</u>
		<b><u>35,000</u></b>	<u>20,020</u>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

4. RAISING FUNDS

Raising donations and legacies

	<b>31.12.24</b>	31.12.23
	£	£
Professional fundraising costs	<u><b>219</b></u>	<u><b>1,340</b></u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
Management	<b>108,000</b>
Operations and fundraising	<b>19,910</b>
Design and construction online	<b>78,090</b>
Memorial maintenance	<u><b>10,843</b></u>
	<u><b>216,843</b></u>

6. SUPPORT COSTS

	Management £	Design and construction incl online £	Operations and fundraising £	Governance costs £	Totals £
Management	<b>108,000</b>	-	-	-	<b>108,000</b>
Operations and fundraising	-	-	<b>17,570</b>	<b>2,340</b>	<b>19,910</b>
Design and construction online	-	<b>78,090</b>	-	-	<b>78,090</b>
Memorial maintenance	-	<u><b>10,843</b></u>	-	-	<u><b>10,843</b></u>
	<u><b>108,000</b></u>	<u><b>88,933</b></u>	<u><b>17,570</b></u>	<u><b>2,340</b></u>	<u><b>216,843</b></u>

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

	Management £	Operations and fundraising £	Design and construction online £
Trust & project management fees	<b>108,000</b>	-	-
Design and construction fees	-	-	-
Online costs	-	-	<b>78,090</b>
Memorial maintenance costs	-	-	-
Postage and direct marketing	-	<b>341</b>	-
Travel	-	<b>3,805</b>	-
Membership and insurance	-	<b>7,194</b>	-
Events and hospitality	-	<b>1,436</b>	-
Branding design fees	-	<b>1,691</b>	-
Sundries	-	<b>3,103</b>	-
Auditors' remuneration	-	<u><b>2,340</b></u>	-
	<u><b>108,000</b></u>	<u><b>19,910</b></u>	<u><b>78,090</b></u>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**6. SUPPORT COSTS - continued**

		<b>31.12.24</b>	<b>31.12.23</b>
	Memorial maintenance £	Total activities £	Total activities £
Trust & project management fees	-	<b>108,000</b>	<b>108,000</b>
Design and construction fees	-	-	<b>19,643</b>
Online costs	-	<b>78,090</b>	<b>4,090</b>
Memorial maintenance costs	<b>10,843</b>	<b>10,843</b>	<b>7,176</b>
Postage and direct marketing	-	<b>341</b>	<b>356</b>
Travel	-	<b>3,805</b>	<b>4,611</b>
Membership and insurance	-	<b>7,194</b>	<b>7,173</b>
Events and hospitality	-	<b>1,436</b>	<b>3,008</b>
Branding design fees	-	<b>1,691</b>	-
Sundries	-	<b>3,103</b>	<b>1,496</b>
Auditors' remuneration	-	<b>2,340</b>	<b>2,400</b>
	<u><b>10,843</b></u>	<u><b>216,843</b></u>	<u><b>157,953</b></u>

**7. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.24</b>	<b>31.12.23</b>
	£	£
Auditors' remuneration	<u><b>2,340</b></u>	<u><b>2,400</b></u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the year the charity reimbursed the travel expenses of two trustees totalling £761 (2023 one trustee reimbursed £441).

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	231,264
<b>Charitable activities</b>	
Design and construction memorial	20
Sponsorship	<u>20,000</u>
<b>Total</b>	<u><b>251,284</b></u>
<b>EXPENDITURE ON</b>	
Raising funds	1,340
<b>Charitable activities</b>	
Management	108,000
Operations and fundraising	19,044

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			Unrestricted fund
			£
Design and construction memorial			19,643
Design and construction online			4,090
Memorial maintenance			<u>7,176</u>
<b>Total</b>			<u>159,293</u>
<b>NET INCOME</b>			91,991
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward			16,789
			<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			<u>108,780</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	<b>31.12.24</b>		31.12.23
	£		£
Trade debtors	<b>11,385</b>		24,135
Prepayments and accrued income	<b>11,001</b>		<u>-</u>
	<u><b>22,386</b></u>		<u>24,135</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	<b>31.12.24</b>		31.12.23
	£		£
Trade creditors	<b>41,416</b>		10,885
Accruals and deferred income	<b>2,659</b>		<u>2,659</u>
	<u><b>44,075</b></u>		<u>13,544</u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.1.24	movement	At
	£	in funds	31.12.24
		£	£
<b>Unrestricted funds</b>			
General fund	<b>108,780</b>	<b>129,416</b>	<b>238,196</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>108,780</b></u>	<u><b>129,416</b></u>	<u><b>238,196</b></u>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>346,478</b>	<b>(217,062)</b>	<b>129,416</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>346,478</u></b>	<b><u>(217,062)</u></b>	<b><u>129,416</u></b>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	16,789	91,991	108,780
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>16,789</u></b>	<b><u>91,991</u></b>	<b><u>108,780</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,284	(159,293)	91,991
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>251,284</u></b>	<b><u>(159,293)</u></b>	<b><u>91,991</u></b>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**14. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**THE POLICE ARBORETUM MEMORIAL TRUST**

England & Wales - Charity number 1159831

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# Accounts

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**REGISTERED COMPANY NUMBER: 08961292 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159831**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2023  
for  
The Police Arboretum Memorial Trust**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**The Police Arboretum Memorial Trust**

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for the Year Ended 31 December 2023**

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## **The Police Arboretum Memorial Trust**

### **Chairman's Report for the Year Ended 31 December 2023**

The Police Arboretum Memorial Trust is responsible for the UK Police Memorial which pays tribute to our police service and honours the dedication, courage and sacrifice of those officers and staff who have given their lives to policing. Dedicated in the presence of HM The Prince of Wales in 2021, the UK Police Memorial provides a place of ceremony, remembrance and quiet reflection at the National Memorial Arboretum in Staffordshire, the UK's national place for year-round remembrance.

Since 1749 and the creation of the Bow Street Runners as the world's first recognised police service, over 4,000 men and women have given their lives to serve and protect our communities in the United Kingdom. Losses in British Colonial and other UK administered forces overseas number as many as a further 1,000.

The sacrifices made by the officers and staff of our police services deserve to be acknowledged and that tribute must become a part of the fabric of our national life. It is therefore fitting that, to honour the lives of the men and women who have given so much to serve and protect our communities, our nation should have a place of remembrance and celebration - both for them and their families.

We are now working to fully complete the Memorial project in partnership with the Police Remembrance Trust, Staffordshire University and Accenture, a final phase which will include the development of a digital remembrance programme, and funding to endow a long-term maintenance programme for both the physical and digital elements of the Memorial.

The digital remembrance programme (<https://www.ukpolicememorial.com/digital-remembrance-programme/>), will use the latest multi-media technology to tell the stories behind the badge, commemorating by name those 4,000 plus members of our police service who have given their lives to the service. It will honour lives lived as well as remembering lives lost.

Our project is one of major national significance, supported by leaders, forces and associations of the police service. The Trustees and Patrons of the Police Arboretum Memorial Trust invite you to help us complete the Memorial that our police service and our country so richly deserve. A heartfelt thank you to all of those who have supported us and to all who are considering support.

When we enlist with the police service, we don't sign up to lay down our lives in the service of our communities. We do know that might happen, however, and sadly it has happened to many of our colleagues over the years.

Please support us as we now complete the vision and provide the tribute our policing heroes so richly deserve.

Gavin Stephens QPM Chair  
The Police Arboretum Memorial Trust  
[www.ukpolicememorial.org](http://www.ukpolicememorial.org)

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and significant activities**

The Police Arboretum Memorial Trust has been established to ensure a fitting tribute is paid to the UK's police service through:

- the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire;
- a digital remembrance programme, commemorating those who have given their lives to policing.

The objects of the charity are:

1. The promotion of good citizenship for the public benefit through the provision and maintenance of a permanent memorial to the police officers who have lost their lives in the performance of their duties.
2. To relieve the needs of the dependents of police officers who have lost their lives in the performance of their duties by providing or assisting in the provision of counselling, support and by such other means as the Trustees may determine.

More specifically, the new Memorial aims to achieve many goals, which its trustees believe are fundamental to our country and national conscience:

- Honour the dedication, courage and sacrifice of UK policing members who have dedicated their lives to serve and protect their communities;
- Provide quiet space for personal reflection and remembrance;
- Create an area for larger public events;
- Foster a deeper understanding of UK policing nationally;
- Celebrate UK policing - our nation's gift to the world.
- Work with other police charities to support the families left behind

**Public benefit**

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**FUNDRAISING**

Fundraising during 2023 has been achieved largely through police family organisations, grant-making trusts, corporate and individual donors. The latter have been progressed mainly through personal networks of existing donors and supporters who have become ambassadors for the Trust. Leads have been progressed only where there has been an indication of interest in the Memorial project.

Public fundraising is managed via the Trust's website which leads to the Trust's Just Giving page so that individuals who opt to make a gift, do so through a publicly respected forum.

The charity has always undertaken all of its fundraising in a manner without undue intrusion, pressure or persistence.

The Trustees would like to thank those within the police family, individuals, businesses, trusts and foundations and Government for their generous support to date.

A further £550,000 is required so that we can complete the rest of the project which includes completion of the digital remembrance programme and an endowment fund which will ensure the maintenance of the Memorial in perpetuity.

**DIGITAL**

We are working to complete the Memorial with a digital remembrance and education programme, in partnership with the Police Remembrance Trust, Staffordshire University, the College of Policing, National Memorial Arboretum, Accenture and AWS. This element of the Memorial will be a searchable multi-media hub commemorating over 4,000 fallen members of the police service; an 'on this day' feature which lists the names of those who have fallen on the anniversary of their death, along with a citation; and historical information linked to deaths in policing over the years.

It also features a number of enhanced profiles of fallen officers and staff which tell the human stories of those behind the badge. As funding becomes available, the Trust aims to develop more of these enhanced profiles.

Funding is also needed so that we can create an education programme to highlight the history of the police service, focusing on the vital role it plays in modern society and develop an education hub to provide informed learning for students and to support teaching professionals in the delivery of key milestone within the National Curriculum and a broader education framework.

**COMMEMORATIVE LEAVES**

A small number of commemorative leaves, cut from the fabric of the memorial, were presented to families who have been supporting our project over recent years. It is our aspiration to make leaves available to families of the fallen, once sufficient funding can be raised.

**FINANCIAL REVIEW**

**Principal funding sources**

Principal funding to date has been secured through philanthropic donations from the majority of the UK's police forces, private donors, corporate partners and Government. The Trustees would like to express their gratitude to all who have supported the Memorial project and to all those who are considering their support.

**Reserves policy**

Reserves are reviewed at each meeting of the Operations Committee and of the Board of Trustees. Cashflow is closely monitored, and all activities will be reviewed, should the level of reserves fall below the amount required to operate the Trust for a period of six months.

The surplus of income over expenditure for the period is £91,991, which is in line with our reserves policy. Unrestricted free reserves are £108,780 which will contribute to the delivery of the digital remembrance and educational programme in addition to day-to-day operational costs of the Trust.

While the Trust aims to function within its operating budget, meeting short-term expenditure and liabilities, this reserves level is within anticipated levels, as work to deliver the digital remembrance programme progresses.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**FUTURE PLANS**

The Trust is focusing on completing the UK Police Memorial project which will include completion of a digital remembrance and education programme and creation of an endowment fund to ensure the maintenance of the Memorial in perpetuity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is its Articles of Association.

**Charity constitution**

The Police Arboretum Memorial Trust is a charity, incorporated under the Companies Act 2006 as a company, limited by guarantee, with its registered office in England & Wales and registered with the Commission in January 2015.

**Recruitment and appointment of new trustees**

There are currently thirteen Trustees, all of whom have been recruited as individuals by virtue of their roles as police family stakeholders who are committed to ensuring that a new and fitting memorial to UK policing is realised.

All Trustees are appointed by ordinary resolution at Ordinary General Meetings.

**Induction and training of new trustees**

Trustees are inducted to the charity individually by the Chairman and the management team. In addition, all new trustees receive a copy of the Trust's Articles of Association and a summary of trustee responsibilities published by the Charity Commission.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and decision making**

The Board of Trustees during the year were as follows:

Gavin Stephens QPM (Chair) (appointed 13/06/2023)

Michael Foster QPM

Martyn Underhill MBE

Giles York QPM

Martin Hewitt QPM

John Partington

Rachel Swann QPM

Christopher Rowley

Martin Jelley QPM

Marc Jones

George Clarke

Rev'd Canon David Wilbraham MBE

Paul Fotheringham (Retired 26/ 10/2023)

Richard Critchley

James Slessor (appointed 13/06/2023)

They continue to meet quarterly.

An Operations Committee oversees fundraising and delivery of the second phase of the project, with all decisions ratified by the full Board at Trustees' meetings.

A Digital Working Group consisting of PAMT and partner representatives steers the development of the digital remembrance and education programmes.

The Trustees are supported in day-to-day operational matters and project management by a small management team. Management is subcontracted to Morgen Thomas Ltd, a specialist third sector advisory and fundraising organisation whose associates abide by the Chartered Institute of Fundraising Member Code of Conduct. Additional professional services such as digital development, are commissioned as and when needed. The management fee is agreed by Trustees, as is requisite spend for additional services.

The performance of Morgen Thomas Ltd is monitored through reporting at Trustee Board and Operations Committee meetings and the contract reviewed annually.

Neither the Trustees nor any of the Committee volunteers receive remuneration. Trustees may claim pre-agreed out of pocket expenses.

During 2023, the Board's key areas of focus have been to:

- Ensure funds to design, build and maintain a new UK Police Memorial are in place;
- Raise funds to design and build a Digital Remembrance Programme;
- Consult with stakeholders to ensure that the Digital Remembrance Programme is appropriate and comprehensive;

**Report of the Trustees  
for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following systems have been put in place specifically to manage risk:

- Risks, Assumptions, Issues and Dependencies log which is maintained by the management team and reviewed regularly both by the Project Committee and the Board;
- Project spend forecasts which are reviewed regularly by the Project Committee and the Board;
- Cashflow forecast, also reviewed regularly by the Project Committee and the Board;
- Decision by the Board to phase build to ensure that costs do not exceed secured funds
- Accounting systems manual which sets out accounting processes;
- Spot checks on accounting records administration by the charity's auditors.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08961292 (England and Wales)

**Registered Charity number**

1159831

**Registered office**

c/o National Police Chiefs ' Council  
50 Broadway  
London  
SW1H 0BL

**Trustees**

The full list of trustees serving during the period is given in the organisational structure section of this report.

**Auditors**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Police Arboretum Memorial Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees  
for the Year Ended 31 December 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ... 28th June 2024..... and signed on its behalf by:

  
.....  
Gavin John Stephens - Trustee

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Opinion**

We have audited the financial statements of The Police Arboretum Memorial Trust (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the charity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks
- that the charity operates in and how the charity is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the charity's governing document and United Kingdom tax legislation. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence with local tax authorities and evaluating advice received from external advisors.

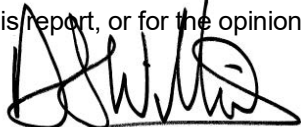
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments and estimates.

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

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Williams (Senior Statutory Auditor)  
for and on behalf of Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

Date: 5 July 2024

**The Police Arboretum Memorial Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	231,264	142,748
<b>Charitable activities</b>			
Design and construction incl online	3	20	420
Sponsorship		20,000	-
<b>Total</b>		<u>251,284</u>	<u>143,168</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	1,340	11,511
<b>Charitable activities</b>			
Management	5	108,000	130,342
Operations and fundraising		19,044	68,587
Design and construction incl online		19,643	17,909
Memorial maintenance		7,176	19,565
Online		4,090	-
<b>Total</b>		<u>159,293</u>	<u>247,914</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>91,991</b>	 <b>(104,746)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>16,789</b>	121,535
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>108,780</u></u>	 <u><u>16,789</u></u>

The notes form part of these financial statements

The Police Arboretum Memorial Trust (Registered number: 08961292)

**Balance Sheet**  
**31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	10	24,135	1,530
Cash at bank and in hand		98,189	38,104
		<u>122,324</u>	<u>39,634</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(13,544)	(22,845)
		<u>108,780</u>	<u>16,789</u>
<b>NET CURRENT ASSETS</b>			
		<u>108,780</u>	<u>16,789</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>108,780</u>	<u>16,789</u>
<b>NET ASSETS</b>			
		<u>108,780</u>	<u>16,789</u>
<b>FUNDS</b>	12		
Unrestricted funds		108,780	16,789
		<u>108,780</u>	<u>16,789</u>
<b>TOTAL FUNDS</b>			
		<u>108,780</u>	<u>16,789</u>

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 ...28th June 2024..... and were signed on its behalf by:

Martin Jelley  
Martin Jelley (Jul 2, 2024 17:34 GMT+1)

.....  
Martin Jelley QPM - Trustee

The Police Arboretum Memorial Trust

Cash Flow Statement  
for the Year Ended 31 December 2023

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>60,085</u>	<u>(112,012)</u>
Net cash provided by/(used in) operating activities		<u>60,085</u>	<u>(112,012)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>60,085</b>	<b>(112,012)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>38,104</b>	<b>150,116</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>98,189</u></b>	<b><u>38,104</u></b>

The notes form part of these financial statements

The Police Arboretum Memorial Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023

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

	<b>31.12.23</b>	31.12.22
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>91,991</b>	(104,746)
<b>Adjustments for:</b>		
Increase in debtors	<b>(22,605)</b>	(1,530)
Decrease in creditors	<b>(9,301)</b>	(5,736)
	<u>          </u>	<u>          </u>
<b>Net cash provided by/(used in) operations</b>	<b>60,085</b>	(112,012)
	<u>          </u>	<u>          </u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<b>38,104</b>	<b>60,085</b>	<b>98,189</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>38,104</b>	<b>60,085</b>	<b>98,189</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>38,104</b>	<b>60,085</b>	<b>98,189</b>
	<u>          </u>	<u>          </u>	<u>          </u>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grant income is recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Where amounts so recognised are actually received after the balance sheet date, these are shown in the balance sheet as assets.

##### **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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **Allocation and apportionment of costs**

All costs, other than Governance costs, are incurred directly in support of expenditure on the objects of the charity and include:

Management	Costs of overall project management and fundraising management
Design and construction (including online)	Costs relating to the design, planning and construction of both the physical and digital memorials
Operations and fundraising	Costs incurred in support of the above activities, including advertising and branding and other general overhead costs.

All costs associated with the overall project management and design and construction of the memorial are expended through the Statement of Financial Activities, as the charity will not 'have ownership' of the memorial asset once constructed.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At this time, the charity has only received funds in furtherance of its one charitable activity and so total funds are therefore unrestricted funds.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Going concern**

The financial statements 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 expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	224,856	137,058
Gift aid	-	5,690
Grants	6,408	-
	<u>231,264</u>	<u>142,748</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Department for Culture Media & Sport - Memorials Grant Scheme	<u>6,408</u>	<u>-</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Sponsorship	20	420
Sponsorship	20,000	-
	<u>20,020</u>	<u>420</u>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

4. RAISING FUNDS

Raising donations and legacies

	<b>31.12.23</b>	31.12.22
	£	£
Professional fundraising costs	<b>1,340</b>	11,511
	<u>          </u>	<u>          </u>

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
Management	<b>108,000</b>
Operations and fundraising	<b>19,044</b>
Design and construction incl online	<b>19,643</b>
Memorial maintenance	<b>7,176</b>
Online	<b>4,090</b>
	<u>          </u>
	<b>157,953</b>
	<u>          </u>

6. SUPPORT COSTS

	Management £	Design and construction incl online £	Operations and fundraising £	Governance costs £	Totals £
Management	<b>108,000</b>	-	-	-	<b>108,000</b>
Operations and fundraising	-	-	<b>16,644</b>	<b>2,400</b>	<b>19,044</b>
Design and construction incl online	-	<b>19,643</b>	-	-	<b>19,643</b>
Memorial maintenance	-	<b>7,176</b>	-	-	<b>7,176</b>
Online	-	<b>4,090</b>	-	-	<b>4,090</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>108,000</b>	<b>30,909</b>	<b>16,644</b>	<b>2,400</b>	<b>157,953</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

	Management £	Operations and fundraising £	Design and construction incl online £
Trust & project management fees	<b>108,000</b>	-	-
Design and construction fees	-	-	<b>19,643</b>
Online costs	-	-	-
Memorial maintenance costs	-	-	-
Postage and direct marketing	-	<b>356</b>	-
Travel	-	<b>4,611</b>	-
Membership and insurance	-	<b>7,173</b>	-
Events and hospitality	-	<b>3,008</b>	-
	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	<b>108,000</b>	<b>15,148</b>	<b>19,643</b>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

6. SUPPORT COSTS - continued

	Management £	Operations and fundraising £	Design and construction incl online £
Brought forward	108,000	15,148	19,643
Branding design fees	-	-	-
Sundries	-	1,496	-
Auditors' remuneration	-	2,400	-
	<u>108,000</u>	<u>19,044</u>	<u>19,643</u>
		<b>31.12.23</b>	31.12.22
	Memorial maintenance £	Online £	Total activities £
Trust & project management fees	-	-	108,000
Design and construction fees	-	-	19,643
Online costs	-	4,090	4,090
Memorial maintenance costs	7,176	-	7,176
Postage and direct marketing	-	-	356
Travel	-	-	4,611
Membership and insurance	-	-	7,173
Events and hospitality	-	-	3,008
Branding design fees	-	-	-
Sundries	-	-	1,496
Auditors' remuneration	-	-	2,400
	<u>7,176</u>	<u>4,090</u>	<u>157,953</u>
			<u>236,403</u>

7. NET INCOME/(EXPENDITURE)

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

	31.12.23 £	31.12.22 £
Auditors' remuneration	<u>2,400</u>	<u>2,160</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year the charity reimbursed the travel expenses of one trustee of £441 (2022 one trustee reimbursed £249).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

142,748

**Charitable activities**

Design and construction incl online

420

**Total**

143,168

**EXPENDITURE ON**

Raising funds

11,511

**Charitable activities**

Management

130,342

Operations and fundraising

68,587

Design and construction incl online

17,909

Memorial maintenance

19,565

**Total**

247,914

**NET INCOME/(EXPENDITURE)**

(104,746)

**RECONCILIATION OF FUNDS**

Total funds brought forward

121,535

**TOTAL FUNDS CARRIED FORWARD**

16,789

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors

31.12.23

£

24,135

31.12.22

£

1,530

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.12.23</b>	<b>31.12.22</b>
		£	£
Trade creditors		<b>10,885</b>	20,426
Accruals and deferred income		<b>2,659</b>	2,419
		<u><b>13,544</b></u>	<u>22,845</u>

<b>12. MOVEMENT IN FUNDS</b>			
		Net movement in funds	At
	At 1.1.23	in funds	31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>16,789</b>	<b>91,991</b>	<b>108,780</b>
	<u>16,789</u>	<u>91,991</u>	<u>108,780</u>
<b>TOTAL FUNDS</b>	<u><b>16,789</b></u>	<u><b>91,991</b></u>	<u><b>108,780</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>251,284</b>	<b>(159,293)</b>	<b>91,991</b>
	<u>251,284</u>	<u>(159,293)</u>	<u>91,991</u>
<b>TOTAL FUNDS</b>	<u><b>251,284</b></u>	<u><b>(159,293)</b></u>	<u><b>91,991</b></u>

Comparatives for movement in funds

		Net movement in funds	At
	At 1.1.22	in funds	31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	121,535	(104,746)	16,789
	<u>121,535</u>	<u>(104,746)</u>	<u>16,789</u>
<b>TOTAL FUNDS</b>	<u>121,535</u>	<u>(104,746)</u>	<u>16,789</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	143,168	(247,914)	(104,746)
	<u>143,168</u>	<u>(247,914)</u>	<u>(104,746)</u>
<b>TOTAL FUNDS</b>	<u>143,168</u>	<u>(247,914)</u>	<u>(104,746)</u>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**14. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**THE POLICE ARBORETUM MEMORIAL TRUST**

England & Wales - Charity number 1159831

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# Accounts

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**REGISTERED COMPANY NUMBER: 08961292 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159831**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2022  
for  
The Police Arboretum Memorial Trust**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**The Police Arboretum Memorial Trust**

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for the Year Ended 31 December 2022**

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## **The Police Arboretum Memorial Trust**

### **Chairman's Report for the Year Ended 31 December 2022**

The Police Arboretum Memorial Trust is responsible for the UK Police Memorial which pays tribute to our police service and honours the dedication, courage and sacrifice of those officers and staff who have given their lives to policing. This new Memorial provides a place of ceremony, remembrance and quiet reflection at the National Memorial Arboretum in Staffordshire, the UK's national place for year-round remembrance.

Since 1749 and the creation of the Bow Street Runners as the world's first recognised police service, over 4,000 men and women have given their lives to serve and protect our communities in the United Kingdom. Losses in British Colonial and other UK administered forces overseas number as many as a further 1,000.

The sacrifices made by the officers and staff of our police services deserve to be acknowledged and that tribute must become a part of the fabric of our national life. It is therefore fitting that, to honour the lives of the men and women who have given so much to serve and protect our communities, our nation should have a place of remembrance and celebration - both for them and their families.

We are delighted to say that thanks to the generosity of all our many donors, we achieved sufficient funding to complete the first phase of the project in July 2021 - the physical Memorial at the National Memorial Arboretum, a place where the nation can remember and pay tribute to our colleagues who have made the ultimate sacrifice.

We are now working to fully complete the Memorial project in a final phase which will include the development of a digital remembrance programme, and funding to endow a long-term maintenance programme for both the physical and digital elements of the Memorial.

The digital remembrance programme (<https://www.ukpolicememorial.com/digital-remembrance-programme/>), will use the latest multi-media technology to tell the stories behind the badge, commemorating by name those 4,000 plus members of our police service who have given their lives to the service. It will honour lives lived as well as remembering lives lost.

Our project is one of major national significance, supported by leaders, forces and associations of the police service. The Trustees and Patrons of the Police Arboretum Memorial Trust invite you to help us complete the Memorial that our police service and our country so richly deserve. A heartfelt thank you to all of those who have supported us and to all who are considering support.

When we enlist with the police service, we don't sign up to lay down our lives in the service of our communities. We do know that might happen, however, and sadly it has happened to many of our colleagues over the years.

Please support us as we now complete the vision and provide the tribute our policing heroes so richly deserve.

Martin Hewitt QPM  
Outgoing Chair/Chair for the reporting period  
The Police Arboretum Memorial Trust  
[www.ukpolicememorial.com](http://www.ukpolicememorial.com)

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and significant activities**

The Police Arboretum Memorial Trust has been established to ensure a fitting tribute is paid to the UK's police service through:

- the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire;
- a digital remembrance programme, commemorating those who have given their lives to policing.

The objects of the charity are:

1. The promotion of good citizenship for the public benefit through the provision and maintenance of a permanent memorial to the police officers who have lost their lives in the performance of their duties.
2. To relieve the needs of the dependents of police officers who have lost their lives in the performance of their duties by providing or assisting in the provision of counselling, support and by such other means as the Trustees may determine.

More specifically, the new Memorial aims to achieve many goals, which its trustees believe are fundamental to our country and national conscience:

- Honour the dedication, courage and sacrifice of UK policing members who have dedicated their lives to serve and protect their communities;
- Provide quiet space for personal reflection and remembrance;
- Create an area for larger public events;
- Foster a deeper understanding of UK policing nationally;
- Celebrate UK policing - our nation's gift to the world.
- Work with other police charities to support the families left behind.

**Public benefit**

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**FUNDRAISING**

Fundraising during 2022 has been achieved largely through police family organisations, grant-making trusts, corporate and individual donors. The latter have been progressed mainly through personal networks of existing donors and supporters who have become ambassadors for the Trust. Leads have been progressed only where there has been an indication of interest in the Memorial project.

Public fundraising is managed via the Trust's website which leads to the Trust's Just Giving page so that individuals who opt to make a gift, do so through a publicly respected forum.

The charity has always undertaken all its fundraising in a manner without undue intrusion, pressure or persistence.

The Trustees would like to thank those within the police family, individuals, businesses, trusts and foundations and Government for their generous support to date.

A further £550,000 is required so that we can complete the rest of the project which includes completion of the digital remembrance programme and an endowment fund which will ensure the maintenance of the Memorial in perpetuity.

**DIGITAL**

We are working to complete the Memorial with a digital remembrance and education programme, in partnership with the Police Remembrance Trust, Staffordshire University and the College of Policing. This element of the Memorial will be a searchable multi-media hub commemorating over 4,000 fallen members of the police service; an 'on this day' feature which lists the names of those who have fallen on the anniversary of their death, along with a citation; and historical information linked to deaths in policing over the years.

It also features a number of enhanced profiles of fallen officers and staff which tell the human stories of those behind the badge. As funding becomes available, the Trust aims to develop more of these enhanced profiles.

Funding is also needed so that we can create an education programme to highlight the history of the police service, focusing on the vital role it plays in modern society and develop an education hub to provide informed learning for students and to support teaching professionals in the delivery of key milestone within the National Curriculum and a broader education framework.

**FINANCIAL REVIEW**

**Principal funding sources**

Principal funding to date has been secured through philanthropic donations from the majority of the UK's police forces, private donors, corporate partners and Government. The Trustees would like to express their gratitude to all who have supported the Memorial project and to all those who are considering their support.

**Reserves policy**

Reserves are reviewed at each meeting of the Operations Committee and of the Board of Trustees. Cashflow is closely monitored, and all activities will be reviewed, should the level of reserves fall below the amount required to operate the Trust for a period of six months.

The surplus of expenditure over income for the period is £104,746 which is as expected, given that work is ongoing to consult, scope and deliver the digital remembrance programme. Unrestricted free reserves are £16,789, which will contribute to the second and final phase of the Memorial project.

While the Trust aims to function within its operating budget, meeting short-term expenditure and liabilities, this reserves level is within anticipated levels, as work to deliver the digital remembrance programme progresses.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FUTURE PLANS**

The Trust has achieved the first phase of its vision to create a fitting tribute to policing at the National Memorial Arboretum. It is now focusing on completing the project which will include completion of a digital remembrance and education programme and creation of an endowment fund to ensure the maintenance of the Memorial in perpetuity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is its Articles of Association.

**Charity constitution**

The Police Arboretum Memorial Trust is a charity, incorporated under the Companies Act 2006 as a company, limited by guarantee, with its registered office in England & Wales and registered with the Commission in January 2015.

**Recruitment and appointment of new trustees**

There are currently thirteen Trustees, all of whom have been recruited as individuals by virtue of their roles as police family stakeholders who are committed to ensuring that a new and fitting memorial to UK policing is realised.

All Trustees are appointed by ordinary resolution at Ordinary General Meetings.

**Induction and training of new trustees**

Trustees are inducted to the charity individually by the Chairman and the management team. In addition, all new trustees receive a copy of the Trust's Articles of Association and a summary of trustee responsibilities published by the Charity Commission.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and decision making**

The Board of Trustees during the year were as follows:

Stephen Mann (resigned 06/06/2022)  
Sir Paul Scott-Lee QPM DL (resigned 06/06/2022)  
Michael Foster QPM  
Jane Sawyers QPM DL (resigned 06/06/2022)  
Mark Lindsay MBE (resigned 07/03/2022)  
Martyn Underhill MBE  
Giles York QPM  
Paul Griffiths OBE (resigned 07/03/2022)  
Martin Hewitt QPM (Chair)  
John Partington  
Rachel Swann QPM  
Christopher Rowley  
Martin Jelley QPM  
Marc Jones  
George Clarke (appointed 07/03/2022)  
Rev'd Canon David Wilbraham MBE (appointed 06/06/2022)  
Paul Fotheringham (appointed 06/06/2022)  
Richard Critchley (appointed 26/09/2022)

They continue to meet quarterly.

An Operations Committee oversees fundraising and delivery of the second phase of the project, with all decisions ratified by the full Board at Trustees' meetings.

A Digital Working Group consisting of PAMT and partner representatives steers the development of the digital remembrance and education programmes.

The Trustees are supported in day-to-day operational matters and project management by a small management team. Management is subcontracted to Morgen Thomas Ltd, a specialist third sector advisory and fundraising organisation whose associates abide by the Chartered Institute of Fundraising Member Code of Conduct. Additional professional services such as digital development, are commissioned as and when needed. The management fee is agreed by Trustees, as is requisite spend for additional services.

The performance of Morgen Thomas Ltd is monitored through reporting at Trustee Board and Operations Committee meetings.

The contract with Morgen Thomas Ltd has been extended to June 2022 to deliver funding for the second phase of the project and project management. This will be reviewed in June 2022, when the Trustees review the future direction of the Trust, the level of management support it will require and options for delivering that support.

Neither the Trustees nor any of the Committee volunteers receive remuneration. Trustees may claim pre-agreed out of pocket expenses.

During 2022, the Board's key areas of focus have been to:

- Ensure funds to design, build and maintain a new UK Police Memorial are in place;
- Raise funds to design and build a Digital Remembrance Programme;
- Consult with stakeholders to ensure that the Digital Remembrance programme is appropriate and comprehensive;

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following systems have been put in place specifically to manage risk:

- Risks, Assumptions, Issues and Dependencies log which is maintained by the management team and reviewed regularly both by the Project Committee and the Board;
- Project spend forecasts which are reviewed regularly by the Project Committee and the Board;
- Cashflow forecast, also reviewed regularly by the Project Committee and the Board;
- Decision by the Board to phase build to ensure that costs do not exceed secured funds
- Accounting systems manual which sets out accounting processes;
- Spot checks on accounting records administration by the charity's auditors.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08961292 (England and Wales)

**Registered Charity number**

1159831

**Registered office**

c/o National Police Chiefs Council  
First Floor  
10 Victoria Street  
London  
SW1H 0NN

**Trustees**

The full list of trustees serving during the period is given in the organisational structure section of this report.

**Auditors**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Police Arboretum Memorial Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees  
for the Year Ended 31 December 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

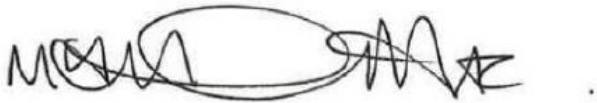
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13<sup>th</sup> June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Martin Hewitt', with a large, stylized flourish at the end.

Martin Hewitt QPM - Trustee

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Opinion**

We have audited the financial statements of The Police Arboretum Memorial Trust (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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 prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

We planned our audit to gain an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates, and during the audit considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed our detailed audit procedures in response to those risks, whilst recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We concentrated on those laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, and the Charities SORP (FRS 102). Our audit tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management and with third parties, where relevant. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls and evaluating whether there was evidence of bias by the management or trustees that represented a risk of material misstatement due to fraud.

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

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Williams (Senior Statutory Auditor)  
for and on behalf of Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

Date: 12 July 2023

The Police Arboretum Memorial Trust

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	142,748	196,625
<b>Charitable activities</b>	3		
Design and construction incl online		<u>420</u>	<u>414,930</u>
<b>Total</b>		<b><u>143,168</u></b>	<b><u>611,555</u></b>
 <b>EXPENDITURE ON</b>			
Raising funds	4	11,511	-
<b>Charitable activities</b>	5		
Management		130,342	158,482
Operations and fundraising		68,587	285,679
Design and construction incl online		17,909	134,582
Memorial maintenance		<u>19,565</u>	<u>6,114</u>
<b>Total</b>		<b><u>247,914</u></b>	<b><u>584,857</u></b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(104,746)</b>	<b>26,698</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>121,535</u>	<u>94,837</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>16,789</u></b>	<b><u>121,535</u></b>

The notes form part of these financial statements

The Police Arboretum Memorial Trust (Registered number: 08961292)

Balance Sheet  
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	10	1,530	-
Cash at bank and in hand		<u>38,104</u>	<u>150,116</u>
		<b>39,634</b>	150,116
<b>CREDITORS</b>			
Amounts falling due within one year	11	(22,845)	(28,581)
		<u>16,789</u>	<u>121,535</u>
<b>NET CURRENT ASSETS</b>			
		<u>16,789</u>	<u>121,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>16,789</u>	<u>121,535</u>
<b>NET ASSETS</b>			
		<u>16,789</u>	<u>121,535</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>16,789</u>	<u>121,535</u>
<b>TOTAL FUNDS</b>		<u>16,789</u>	<u>121,535</u>

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 13<sup>th</sup> June 2023 and were signed on its behalf by:

  
Martin Jelley (Jul 10, 2023 10:03 GMT+1)

Martin Jelley QPM - Trustee

**The Police Arboretum Memorial Trust**

**Cash Flow Statement  
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
Notes		
<b>Cash flows from operating activities</b>		
Cash generated from operations                      1	<u>(112,012)</u>	<u>40,323</u>
Net cash (used in)/provided by operating activities	<u>(112,012)</u>	<u>40,323</u>
	—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(112,012)</b>	40,323
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>150,116</u>	<u>109,793</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><b>38,104</b></u>	<u>150,116</u>

The notes form part of these financial statements

The Police Arboretum Memorial Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2022

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

	31.12.22 £	31.12.21 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(104,746)</b>	26,698
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	(1,530)	95,823
Decrease in creditors	<u>(5,736)</u>	<u>(82,198)</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(112,012)</u></b>	<b><u>40,323</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>150,116</u>	<u>(112,012)</u>	<u>38,104</u>
	<u>150,116</u>	<u>(112,012)</u>	<u>38,104</u>
<b>Total</b>	<b><u>150,116</u></b>	<b><u>(112,012)</u></b>	<b><u>38,104</u></b>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements for the Year Ended 31 December 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grant income is recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Where amounts so recognised are actually received after the balance sheet date, these are shown in the balance sheet as assets.

##### **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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **Allocation and apportionment of costs**

All costs, other than Governance costs, are incurred directly in support of expenditure on the objects of the charity and include:

Management	Costs of overall project management and fundraising management
Design and construction (including online)	Costs relating to the design, planning and construction of both the physical and digital memorials
Operations and fundraising	Costs incurred in support of the above activities, including advertising and branding and other general overhead costs.

All costs associated with the overall project management and design and construction of the memorial are expended through the Statement of Financial Activities, as the charity will not 'have ownership' of the memorial asset once constructed.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At this time, the charity has only received funds in furtherance of its one charitable activity and so total funds are therefore unrestricted funds.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Going concern**

The financial statements 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 expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. DONATIONS AND LEGACIES**

	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
Donations	<b>137,058</b>	180,435
Gift aid	<b>5,690</b>	148
Grants	<u>-</u>	<u>16,042</u>
	<b><u>142,748</u></b>	<b><u>196,625</u></b>

Grants received, included in the above, are as follows:

	<b>31.12.22</b>	<b>31.12.21</b>
	£	£
Department for Culture Media & Sport - Memorials Grant Scheme	<u>-</u>	<u>16,042</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.12.22</b>	<b>31.12.21</b>
	Activity	£	£
Sponsorship	Design and construction incl online	<u>420</u>	<u>414,930</u>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

4. RAISING FUNDS

Raising donations and legacies

	<b>31.12.22</b>	31.12.21
	£	£
Professional fundraising costs	<u><b>11,511</b></u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

		Support costs (see note 6)
		£
Management		<b>130,342</b>
Operations and fundraising		<b>68,587</b>
Design and construction incl online		<b>17,909</b>
Memorial maintenance		<u><b>19,565</b></u>
		<u><b>236,403</b></u>

6. SUPPORT COSTS

	Management £	Design and construction incl online £	Operations and fundraising £	Governance costs £	Totals £
Management	<b>130,342</b>	-	-	-	<b>130,342</b>
Operations and fundraising	<b>(742)</b>	-	<b>67,169</b>	<b>2,160</b>	<b>68,587</b>
Design and construction incl online	-	<b>17,909</b>	-	-	<b>17,909</b>
Memorial maintenance	-	<u><b>19,565</b></u>	-	-	<u><b>19,565</b></u>
	<u><b>129,600</b></u>	<u><b>37,474</b></u>	<u><b>67,169</b></u>	<u><b>2,160</b></u>	<u><b>236,403</b></u>

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

	Management £	Operations and fundraising £	Design and construction incl online £
Trust & project management fees	<b>130,342</b>	<b>(742)</b>	-
Design and construction fees	-	-	<b>17,909</b>
Memorial maintenance costs	-	-	-
Postage and direct marketing	-	<b>1,862</b>	-
Travel	-	<b>4,583</b>	-
Membership and insurance	-	<b>7,839</b>	-
Accountancy and legal compliance	-	-	-
Events and hospitality	-	<b>21,746</b>	-
Branding design fees	-	<b>27,953</b>	-
Sundries	-	<u><b>3,186</b></u>	-
Carried forward	<b>130,342</b>	<b>66,427</b>	<b>17,909</b>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

6. SUPPORT COSTS - continued

	Management £	Operations and fundraising £	Design and construction incl online £
Brought forward	130,342	66,427	17,909
Dedication costs	-	-	-
Auditors' remuneration	-	2,160	-
	<u>130,342</u>	<u>68,587</u>	<u>17,909</u>
		31.12.22	31.12.21
	Memorial maintenance £	Total activities £	Total activities £
Trust & project management fees	-	129,600	158,482
Design and construction fees	-	17,909	134,582
Memorial maintenance costs	19,565	19,565	6,114
Postage and direct marketing	-	1,862	1,034
Travel	-	4,583	1,988
Membership and insurance	-	7,839	7,218
Accountancy and legal compliance	-	-	259
Events and hospitality	-	21,746	4,586
Branding design fees	-	27,953	46,051
Sundries	-	3,186	6,324
Dedication costs	-	-	216,059
Auditors' remuneration	-	2,160	2,160
	<u>19,565</u>	<u>236,403</u>	<u>584,857</u>

7. NET INCOME/(EXPENDITURE)

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

	31.12.22	31.12.21
	£	£
Auditors' remuneration	<u>2,160</u>	<u>2,160</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

196,625

**Charitable activities**

Design and construction incl online

414,930

**Total**

611,555

**EXPENDITURE ON**

**Charitable activities**

Management

158,482

Operations and fundraising

285,679

Design and construction incl online

134,582

Memorial maintenance

6,114

**Total**

584,857

**NET INCOME**

26,698

**RECONCILIATION OF FUNDS**

Total funds brought forward

94,837

**TOTAL FUNDS CARRIED FORWARD**

121,535

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Trade debtors

1,530

-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Trade creditors

20,426

26,162

Accruals and deferred income

2,419

2,419

22,845

28,581

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	121,535	(104,746)	16,789
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>121,535</u></b>	<b><u>(104,746)</u></b>	<b><u>16,789</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,168	(247,914)	(104,746)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>143,168</u></b>	<b><u>(247,914)</u></b>	<b><u>(104,746)</u></b>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	94,837	26,698	121,535
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>94,837</u></b>	<b><u>26,698</u></b>	<b><u>121,535</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	611,555	(584,857)	26,698
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>611,555</u></b>	<b><u>(584,857)</u></b>	<b><u>26,698</u></b>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**14. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**THE POLICE ARBORETUM MEMORIAL TRUST**

England & Wales - Charity number 1159831

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# Accounts

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**REGISTERED COMPANY NUMBER: 08961292 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159831**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2021  
for  
The Police Arboretum Memorial Trust**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**The Police Arboretum Memorial Trust**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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## **The Police Arboretum Memorial Trust**

### **Chairman's Report for the Year Ended 31 December 2021**

The Police Arboretum Memorial Trust is creating a new UK Police Memorial to pay tribute to our police service and to honour the dedication, courage and sacrifice of its members who have died. This new Memorial provides a place of ceremony, remembrance and quiet reflection at the National Memorial Arboretum in Staffordshire, the UK's national place for year-round remembrance. Together with a national campaign, the Memorial will also help foster a national sense of pride and value in our police service for generations to come.

Since 1749 and the creation of the Bow Street Runners as the world's first recognised police service, over 4,000 men and women have given their lives to serve and protect our communities in the United Kingdom. Losses in British Colonial and other UK administered forces overseas number as many as a further 1,000.

The sacrifices made by the members of our police services deserve to be acknowledged and that tribute must become a part of the fabric of our national life. It is therefore fitting that, to honour the lives of the men and women who have given so much to serve and protect our communities, our nation should have a place of remembrance and celebration - both for them and their families.

We are delighted to say that thanks to the generosity of all our many donors, we achieved sufficient funding to complete the first phase of the project - the physical Memorial at the National Memorial Arboretum, a place where the nation can remember and pay tribute to our colleagues who have made the ultimate sacrifice.

The new UK Police Memorial was dedicated on 28th July 2021, in the presence of HRH, The Prince of Wales, the Prime Minister and other government representatives, families of the fallen, the police family and donors who made this project possible.

We are now working to fully complete the Memorial project in a final phase which will include the development of the Digital Memorial, and funding to endow a long-term maintenance programme for both the physical and digital elements of the Memorial.

The Digital Memorial, which can be seen here in beta format: <http://digital.ukpolicememorial.org/>) will use the latest multi-media technology to tell the stories behind the badge, commemorating by name those 4,000 plus members of our police service who have given their lives to the service. It will honour lives lived as well as remembering lives lost.

Our project is one of major national significance, supported by leaders, forces and associations of the police service. The Trustees and Patrons of the Police Arboretum Memorial Trust invite you to help us complete the Memorial that our police service and our country so richly deserve. A heartfelt thank you to all of those who have supported us and to all who are considering support.

When we enlist with the police service, we don't sign up to lay down our lives in the service of our communities. We do know that might happen, however, and sadly it has happened to many of our colleagues over the years.

Please support us as we now complete the vision and provide the tribute our policing heroes so richly deserve.

Martin Hewitt QPM  
Chair  
The Police Arboretum Memorial Trust  
[www.ukpolicememorial.org](http://www.ukpolicememorial.org)

**Report of the Trustees  
for the Year Ended 31 December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and significant activities**

The Police Arboretum Memorial Trust has been established to ensure a fitting tribute is paid to the UK's police service through the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire, the UK's recognised centre for remembrance.

The objects of the charity are:

1. The promotion of good citizenship for the public benefit through the provision and maintenance of a permanent memorial to the police officers who have lost their lives in the performance of their duties.
2. To relieve the needs of the dependents of police officers who have lost their lives in the performance of their duties by providing or assisting in the provision of counselling, support and by such other means as the trustees may determine.

More specifically, the new Memorial aims to achieve many goals, which its trustees believe are fundamental to our country and national conscience:

- Honour the dedication, courage and sacrifice of UK policing members who have dedicated their lives to serve and protect their communities;
- Provide quiet space for personal reflection and remembrance;
- Create an area for larger public events;
- Foster a deeper understanding of UK policing nationally;
- Celebrate UK policing - our nation's gift to the world.
- Work with other police charities to support the families left behind

**Public benefit**

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees  
for the Year Ended 31 December 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**FUNDRAISING**

Fundraising during 2021 has been achieved through police forces, federations and other police family organisations, corporate and individual donors. The latter have been progressed mainly through personal networks of existing donors and supporters who have become ambassadors for the Trust. Leads have been followed only where there has been an indication of interest in the Memorial project.

Public fundraising is managed via the Trust's website which leads to the Trust's Just Giving page so that individuals who opt to make a gift, do so through a publicly respected forum.

The charity has always undertaken all of its fundraising in a manner without undue intrusion, pressure or persistence.

Thanks to the generous support from within the police family, individuals, businesses, trusts and foundations and Government, we have secured the funding required to complete the first phase of the project, the physical memorial and to enable the Memorial to be dedicated in a fitting manner.

A further £750,000 is required so that we can complete the rest of the project which includes completion of the Digital Memorial and an endowment fund which will ensure the maintenance of the Memorial in perpetuity.

**DESIGN AND BUILD**

Construction began on site in June 2020, with completion in May 2021, and dedication of the Memorial in July 2021.

**DIGITAL**

Development of the Digital Memorial has been put on hold due to lack of budget and the need to focus on physical build at the NMA.

This element of the Memorial is a multi-media hub which is currently very much at a developmental stage and has vast scope for further development. Working in partnership with the Police Roll of Honour Trust, the Digital Memorial commemorates over 4,000 fallen members of the police service. Data can be searched by name, date, force and rank; an 'on this day' feature which lists the names of those who have fallen on the anniversary of their death, along with a brief citation; and historical information about incidents in policing over the years.

It also features a number of enhanced profiles of fallen officers which tell the human stories of those behind the badge. As funding becomes available, the Trust aims to develop more of these enhanced profiles.

Funding is also needed so that we can create an education programme to highlight the history of the police service, focusing on the vital role it plays in modern society and develop an education hub to provide informed learning for students and to support teaching professional in the delivery of key milestone within the National Curriculum and a broader education framework.

The Digital Memorial was launched in partnership with Twitter in December 2019 and can be seen at <http://digital.ukpolicememorial.org/>.

**FINANCIAL REVIEW**

**Principal funding sources**

Principal funding to date has been secured through philanthropic donations from the majority of the UK's police forces, private donors, corporate partners and Government. The trustees would like to express their gratitude to all who have supported the Memorial project and to all those who are considering their support.

**Report of the Trustees  
for the Year Ended 31 December 2021**

**FINANCIAL REVIEW**

**Reserves policy**

Reserves are reviewed at each meeting of the Project Committee, Development Committee and of the Board of Trustees. Cashflow is closely monitored, and all activities will be reviewed, should the level of reserves fall below the amount required to operate the Trust for a period of three months.

The surplus of income over expenditure for the period is £ (£26,698) which is as expected, given that construction of the Memorial was completed in the year. Unrestricted free reserves are £121,536, which will contribute to second and final phase of the Memorial project.

While the Trust aims to function within its operating budget, meeting short-term expenditure and liabilities, this reserves level is within anticipated levels, with the first phase of the project having been delivered during the year.

**FUTURE PLANS**

The Trust has achieved the first phase of its vision to create a fitting tribute to policing at the National Memorial Arboretum. It is now focusing on completing the project which will include completion of the Digital Memorial and education programme, and creating an endowment fund to ensure the maintenance of the Memorial in perpetuity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is its Articles of Association.

**Charity constitution**

The Police Arboretum Memorial Trust is a charity, incorporated under the Companies Act 2006 as a company, limited by guarantee, with its registered office in England & Wales and registered with the Commission in January 2015.

**Recruitment and appointment of new trustees**

There are currently fourteen trustees, all of whom have been recruited as individuals by virtue of their roles as police family stakeholders who are committed to ensuring that a new and fitting memorial to UK policing is realised.

All trustees are appointed by ordinary resolution at Ordinary General Meetings.

**Induction and training of new trustees**

Trustees are inducted to the charity individually by the Chairman and the management team. In addition, all new trustees receive a copy of the Trust's Articles of Association and a summary of trustee responsibilities published by the Charity Commission.

**Report of the Trustees  
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and decision making**

The Board of trustees during the year were as follows:

Sir Hugh Orde OBE QPM (retired 21/09/2021)  
Stephen Mann  
Sir Paul Scott-Lee QPM DL  
Michael Foster QPM  
Jane Sawyers QPM DL  
Mark Lindsay MBE  
Gareth Morgan (retired 15/06/2021)  
Martyn Underhill  
Giles York QPM  
Paul Griffiths OBE  
Martin Hewitt QPM (Chair)  
John Partington  
Rachel Swann QPM (appointed 21/09/2021)  
Christopher Rowley (appointed 21/09/2021)  
Martin Jelley (appointed 21/09/2021)  
Marc Jones (appointed 13/12/2021)

They continue to meet quarterly.

The Project Committee, which was formed by Trustees to oversee the construction of the Memorial, continued to meet until the first phase of the project was delivered. The Project Committee was replaced by a Development Committee whose focus is to oversee fundraising and delivery of the second phase of the project. As for the Project Committee, all decisions by the Development Committee are ratified by the full Board at trustees' meetings.

A Dedication Sub-Committee was formed specifically to oversee arrangements for the Dedication in July 2018. This Sub-Committee disbanded once the event was delivered.

The trustees are supported in day-to-day operational matters and project management by a small management team. Management is subcontracted to Morgen Thomas Ltd, a specialist third sector advisory and fundraising organisation whose associates abide by the Chartered Institute of Fundraising Member Code of Conduct. Additional professional services such as communications and digital development, are commissioned as and when needed. The management fee is agreed by trustees, as is requisite spend for additional services.

The performance of Morgen Thomas Ltd is monitored through reporting at trustee Board and Project Committee meetings.

The contract with Morgen Thomas Ltd has been extended to June 2022 to deliver funding for the second phase of the project and project management. This will be reviewed in June 2022, when the trustees review the future direction of the Trust, the level of management support it will require and options for delivering that support.

Neither the trustees nor any of the Sub-Committee volunteers receive remuneration, nor do they charge expenses.

During 2021, the Board's key areas of focus have been to:

- Ensure funds to design, build and maintain a new UK Police Memorial are in place;  
Consult with police 'family' stakeholders to ensure that commemoration protocols are appropriate and comprehensive;
- Progress digital and online opportunities for commemoration;
- Progress construction plans;

**Report of the Trustees  
for the Year Ended 31 December 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following systems have been put in place specifically to manage risk:

- Risks, Assumptions, Issues and Dependencies log which is maintained by the management team and reviewed regularly both by the Project Committee and the Board;
- Project spend forecasts which are reviewed regularly by the Project Committee and the Board;
- Cashflow forecast, also reviewed regularly by the Project Committee and the Board;
- Decision by the Board to phase build to ensure that costs do not exceed secured funds
- Accounting systems manual which sets out accounting processes;
- Spot checks on accounting records administration by the charity's auditors.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08961292 (England and Wales)

**Registered Charity number**

1159831

**Registered office**

c/o NPCC  
First Floor  
10 Victoria Street  
London  
SW1H 0NN

**Trustees**

The full list of trustees serving during the period is given in the organisational structure section of this report.

**Auditors**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Police Arboretum Memorial Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees  
for the Year Ended 31 December 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

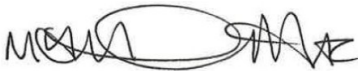
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 June 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Hewitt', with a large, stylized flourish at the end.

Martin Hewitt QPM - Trustee

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Opinion**

We have audited the financial statements of The Police Arboretum Memorial Trust (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 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 prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

We planned our audit to gain an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates, and during the audit considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed our detailed audit procedures in response to those risks, whilst recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We concentrated on those laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, and the Charities SORP (FRS 102). Our audit tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management and with third parties, where relevant. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

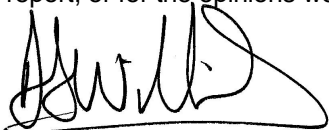
As in all our audits, we also addressed the risk of management override of internal controls and evaluating whether there was evidence of bias by the management or trustees that represented a risk of material misstatement due to fraud.

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

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Williams (Senior Statutory Auditor)  
for and on behalf of Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
c/o Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

6 June 2022

The Police Arboretum Memorial Trust

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	196,625	1,361,115
<b>Charitable activities</b>	3		
Design and construction incl online		414,930	-
<b>Total</b>		<b>611,555</b>	<b>1,361,115</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Management		158,482	165,600
Operations and fundraising		285,679	76,221
Design and construction incl online		134,582	1,529,625
Memorial maintenance		6,114	-
<b>Total</b>		<b>584,857</b>	<b>1,771,446</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>26,698</b>	<b>(410,331)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>94,837</b>	<b>505,168</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,535</b>	<b>94,837</b>

The notes form part of these financial statements

The Police Arboretum Memorial Trust (Registered number: 08961292)

Balance Sheet  
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	9	-	95,823
Cash at bank and in hand		<b>150,116</b>	109,793
		<b>150,116</b>	205,616
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(28,581)</b>	(110,779)
<b>NET CURRENT ASSETS</b>		<b>121,535</b>	94,837
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>121,535</b>	94,837
<b>NET ASSETS/(LIABILITIES)</b>		<b>121,535</b>	94,837
<b>FUNDS</b>	11		
Unrestricted funds		<b>121,535</b>	94,837
<b>TOTAL FUNDS</b>		<b>121,535</b>	94,837

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 6 June 2022 and were signed on its behalf by:



Stephen Mann - Trustee

The Police Arboretum Memorial Trust

Cash Flow Statement  
for the Year Ended 31 December 2021

	Notes	31.12.21 £	31.12.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>40,323</u>	<u>(415,843)</u>
Net cash provided by/(used in) operating activities		<u>40,323</u>	<u>(415,843)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>40,323</b>	<b>(415,843)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>109,793</u>	<u>525,636</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>150,116</u></u>	<u><u>109,793</u></u>

The notes form part of these financial statements

The Police Arboretum Memorial Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2021

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

	31.12.21 £	31.12.20 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>26,698</b>	(410,331)
<b>Adjustments for:</b>		
Decrease/(increase) in debtors	<b>95,823</b>	(92,230)
(Decrease)/increase in creditors	<b>(82,198)</b>	86,718
<b>Net cash provided by/(used in) operations</b>	<b><u>40,323</u></b>	<b><u>(415,843)</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	<b>109,793</b>	<b>40,323</b>	<b>150,116</b>
	<b><u>109,793</u></b>	<b><u>40,323</u></b>	<b><u>150,116</u></b>
<b>Total</b>	<b><u>109,793</u></b>	<b><u>40,323</u></b>	<b><u>150,116</u></b>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grant income is recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Where amounts so recognised are actually received after the balance sheet date, these are shown in the balance sheet as assets.

##### **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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **Allocation and apportionment of costs**

All costs, other than Governance costs, are incurred directly in support of expenditure on the objects of the charity and include:

Management	Costs of overall project management and fundraising management
Design and construction (including online)	Costs relating to the design, planning and construction of both the physical and digital memorials
Operations and fundraising	Costs incurred in support of the above activities, including advertising and branding and other general overhead costs.

All costs associated with the overall project management and design and construction of the memorial are expended through the Statement of Financial Activities, as the charity will not 'have ownership' of the memorial asset once constructed.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At this time, the charity has only received funds in furtherance of its one charitable activity and so total funds are therefore unrestricted funds.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Going concern**

The financial statements 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 expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. DONATIONS AND LEGACIES**

	<b>31.12.21</b>	31.12.20
	£	£
Donations	<b>180,435</b>	805,218
Gift aid	<b>148</b>	2,274
Grants	<b>16,042</b>	553,623
	<b>196,625</b>	1,361,115
	<b>196,625</b>	1,361,115

Grants received, included in the above, are as follows:

	<b>31.12.21</b>	31.12.20
	£	£
Department for Culture Media & Sport - Memorials Grant Scheme	<b>16,042</b>	253,623
The Gerald and Gail Ronson Family Foundation	-	300,000
	<b>16,042</b>	553,623
	<b>16,042</b>	553,623

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

3. INCOME FROM CHARITABLE ACTIVITIES

		<b>31.12.21</b>	31.12.20
	Activity	£	£
Sponsorship	Design and construction incl online	<b>414,930</b>	-

4. CHARITABLE ACTIVITIES COSTS

			Support costs (see note 5)
			£
Management			<b>158,482</b>
Operations and fundraising			<b>285,679</b>
Design and construction incl online			<b>134,582</b>
Memorial maintenance			<b>6,114</b>
			<b>584,857</b>

5. SUPPORT COSTS

	Management £	Design and construction incl online £	Operations and fundraising £	Governance costs £	Totals £
Management	<b>158,482</b>	-	-	-	<b>158,482</b>
Operations and fundraising	-	-	<b>283,519</b>	<b>2,160</b>	<b>285,679</b>
Design and construction incl online	-	<b>134,582</b>	-	-	<b>134,582</b>
Memorial maintenance	-	<b>6,114</b>	-	-	<b>6,114</b>
	<b>158,482</b>	<b>140,696</b>	<b>283,519</b>	<b>2,160</b>	<b>584,857</b>

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

	Management £	Operations and fundraising £	Design and construction incl online £
Trust & project management fees	<b>158,482</b>	-	-
Design and construction fees	-	-	<b>134,582</b>
Online costs	-	-	-
Memorial maintenance costs	-	-	-
Postage and direct marketing	-	<b>1,034</b>	-
Travel	-	<b>1,988</b>	-
Membership and insurance	-	<b>7,218</b>	-
Accountancy and legal compliance	-	<b>259</b>	-
Events and hospitality	-	<b>4,586</b>	-
Branding design fees	-	<b>46,051</b>	-
Sundries	-	<b>6,324</b>	-
Bank charges	-	-	-
Carried forward	<b>158,482</b>	<b>67,460</b>	<b>134,582</b>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

5. SUPPORT COSTS - continued

	Management £	Operations and fundraising £	Design and construction incl online £
Brought forward	158,482	67,460	134,582
Dedication costs	-	216,059	-
Auditors' remuneration	-	2,160	-
	<u>158,482</u>	<u>285,679</u>	<u>134,582</u>
		31.12.21	31.12.20
	Memorial maintenance £	Total activities £	Total activities £
Trust & project management fees	-	158,482	165,600
Design and construction fees	-	134,582	1,523,791
Online costs	-	-	5,834
Memorial maintenance costs	6,114	6,114	-
Postage and direct marketing	-	1,034	958
Travel	-	1,988	3,680
Membership and insurance	-	7,218	473
Accountancy and legal compliance	-	259	200
Events and hospitality	-	4,586	846
Branding design fees	-	46,051	51,744
Sundries	-	6,324	5,931
Bank charges	-	-	149
Dedication costs	-	216,059	10,080
Auditors' remuneration	-	2,160	2,160
	<u>6,114</u>	<u>584,857</u>	<u>1,771,446</u>

6. NET INCOME/(EXPENDITURE)

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

	31.12.21	31.12.20
	£	£
Auditors' remuneration	<u>2,160</u>	<u>2,160</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

<b>8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted fund £
		1,361,115
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		1,361,115
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Management		165,600
Operations and fundraising		76,221
Design and construction incl online		1,529,625
<b>Total</b>		1,771,446
<b>NET INCOME/(EXPENDITURE)</b>		(410,331)
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		505,168
<b>TOTAL FUNDS CARRIED FORWARD</b>		94,837
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.21</b>	31.12.20
	£	£
Prepayments and accrued income	-	95,823
	-	95,823
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.21</b>	31.12.20
	£	£
Trade creditors	26,162	108,355
Other creditors	-	80
Accruals and deferred income	2,419	2,344
	28,581	110,779

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	94,837	26,698	121,535
<b>TOTAL FUNDS</b>	<u>94,837</u>	<u>26,698</u>	<u>121,535</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	611,555	(584,857)	26,698
<b>TOTAL FUNDS</b>	<u>611,555</u>	<u>(584,857)</u>	<u>26,698</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	505,168	(410,331)	94,837
<b>TOTAL FUNDS</b>	<u>505,168</u>	<u>(410,331)</u>	<u>94,837</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,361,115	(1,771,446)	(410,331)
<b>TOTAL FUNDS</b>	<u>1,361,115</u>	<u>(1,771,446)</u>	<u>(410,331)</u>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**13. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**THE POLICE ARBORETUM MEMORIAL TRUST**

England & Wales - Charity number 1159831

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# Accounts

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**REGISTERED COMPANY NUMBER: 08961292 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1159831**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2020  
for  
The Police Arboretum Memorial Trust**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**The Police Arboretum Memorial Trust**

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for the Year Ended 31 December 2020**

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## **The Police Arboretum Memorial Trust**

### **Chairman's Report for the Year Ended 31 December 2020**

The Police Arboretum Memorial Trust is creating a new UK Police Memorial to pay tribute to our Police Service and to honour the dedication, courage and sacrifice of its members who have died. This new Memorial will be a place of ceremony, remembrance and quiet reflection located at the National Memorial Arboretum in Staffordshire, the UK's national place for year-round remembrance. Together with a national campaign, the Memorial will also help foster a national sense of pride and value in our police service for generations to come.

Since 1749 and the creation of the Bow Street Runners as the world's first recognised police service, over 4,000 men and women have given their lives to serve and protect our communities in the United Kingdom. Losses in British Colonial and other UK administered forces overseas number as many as a further 1,000.

The sacrifices made by the members of our police services deserve to be acknowledged and that tribute must become a part of the fabric of our national life. It is therefore fitting that, to honour the lives of the men and women who have given so much to serve and protect our communities, our nation should have a place of remembrance and celebration - both for them and their families.

We are delighted to say that thanks to the generosity of all of our many donors, we achieved sufficient funding to commence the main Memorial build. Work on site was marked with ground breaking in June by Paul Jones and Bryn Hughes, the fathers of PCs Fiona Bone and Nicola Hughes who were murdered in 2012 in an horrific ambush while investigating a report of a burglary in progress - incidents such as this bring into sharp focus, the need for a place where the nation can remember and pay tribute to our colleagues who have made the ultimate sacrifice. This year again, we have seen several of our colleagues lose their lives in horrific circumstances as they courageously performed their duties.

Construction has gone to plan with some slight delays caused by inclement weather, and we are looking forward to dedicating the new UK Police Memorial on 28th July 2021, in the presence of HRH, The Prince of Wales.

Whilst we have completed Phase One of this project, we are now planning the second phase, which will see the construction of walls that will be engraved with the names of the fallen.

We also continue with plans to develop the Digital Police Memorial, which was put on hold in order to preserve reserves to complete the physical Memorial (early development can be seen here: <http://digital.ukpolicememorial.org/>). The Digital Memorial will use the latest multi-media technology to tell the stories behind the badge, commemorating by name those 4,000 plus members of our police service who have given their lives to the service. It will honour lives lived as well as remembering lives lost.

Our project is one of major national significance, supported by leaders, forces and associations of the Police service. The Trustees and Patrons of the Police Arboretum Memorial Trust invite you to help us complete the Memorial that our Police service and our country so richly deserve. A heartfelt thank you to all of those who have supported us and to all who are considering support.

When we enlist with the Police service, we don't sign up to lay down our lives in the service of our communities. We do know that might happen, however, and sadly it has happened to many of our colleagues over the years.

Please support us as we now complete the vision and provide the tribute our policing heroes so richly deserve.

Sir Hugh Orde, OBE QPM  
Chair  
The Police Arboretum Memorial Trust  
[www.ukpolicememorial.org](http://www.ukpolicememorial.org)

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and significant activities**

The Police Arboretum Memorial Trust has been established to ensure a fitting tribute is paid to the UK's police service through the creation of a new UK Police Memorial at the National Memorial Arboretum in Staffordshire, the UK's recognised centre for remembrance.

The objects of the charity are:

1. The promotion of good citizenship for the public benefit through the provision and maintenance of a permanent memorial to the police officers who have lost their lives in the performance of their duties.
2. To relieve the needs of the dependents of police officers who have lost their lives in the performance of their duties by providing or assisting in the provision of counselling, support and by such other means as the trustees may determine.

More specifically, the new Memorial aims to achieve many goals, which its trustees believe are fundamental to our country and national conscience:

- Honour the dedication, courage and sacrifice of UK policing members who have dedicated their lives to serve and protect their communities;
- Provide quiet space for personal reflection and remembrance;
- Create an area for larger public events;
- Foster a deeper understanding of UK policing nationally;
- Celebrate UK policing - our nation's gift to the world.
- Work with other police charities to support the families left behind

**Public benefit**

In setting these objectives and aims, the trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

**Report of the Trustees  
for the Year Ended 31 December 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**FUNDRAISING**

Fundraising during 2020 has been achieved through police forces, federations and other police family organisations, corporate and individual donors. The latter have been progressed mainly through personal networks of existing donors and supporters who have become ambassadors for the Trust. Leads have been followed only where there has been an indication of interest in the Memorial project.

Public fundraising is managed via the Trust's website which leads to the Trust's Just Giving page so that individuals who opt to make a gift, do so through a publicly respected forum.

The charity has always undertaken all of its fundraising in a manner without undue intrusion, pressure or persistence.

Thanks to the generous support from within the police family, individuals, businesses, trusts and foundations and Government, we have secured the funding required for onsite construction to begin. We are particularly grateful to two individuals who have given £600,000, enabling this part of the project to be commissioned.

A further £500,000 is required so that we can complete the rest of the project: names, Digital Memorial and Maintenance Fund.

**DESIGN AND BUILD**

Towards the end of 2019, based on the Trust's healthy income projections, the trustees took the decision to approach the Memorial project in a phased manner. The timing of the decision was critical to ensure build could begin in 2020 - ground clearance had to be completed to avoid nesting season at the NMA. A later decision may have meant a delay of a further year to construction.

Initial concerns about the impacts of the Covid-19 pandemic on the project were allayed when the Government Covid mitigation plans permitted outdoor construction to continue.

Construction has been achieved largely on schedule with some minor delays caused by inclement weather conditions and also delays to materials arriving from overseas, which were affected by the impacts of Covid-19 on suppliers and their ability to deliver.

We anticipate the construction team will be off site by mid-May, at which point the Memorial will be closed to visitors to allow planting to take. A soft opening will take place once planting is considered to be suitably robust to survive visitor traffic.

**DIGITAL**

In 2017, we joined forces with Liverpool John Moores University School of Journalism and the Police Roll of Honour Trust to develop content for the Digital Memorial. Sadly, development of this part of the Memorial project had to be put on hold during 2020, due to lack of budget and the need to focus on physical build at the NMA.

The Digital Memorial is a multi-media hub which is currently very much at a developmental stage and has vast scope for further development. It uses data drawn from the Police Roll of Honour, commemorating over 4,000 fallen members of the police service, which can be searched by name, date, force and rank; an 'on this day' feature which lists the names of those who have fallen on the anniversary of their death, along with a brief citation and which is tweeted through the UK Police Memorial Twitter account; and historical information about incidents in policing over the years.

It also features a number of enhanced profiles of fallen officers which tell the human stories of those behind the badge. Working with the University and PRHT, we have created 12 enhanced profiles to date. Four of these include interviews with the families and colleagues of those who have given their lives. As funding becomes available, the Trust aims to develop more of these enhanced profiles.

Funding is also needed so that we can create an education programme to highlight the history of the police service, focusing on the vital role it plays in modern society and develop an education hub to provide informed learning for students and to support teaching professionals in the delivery of key milestones within the National Curriculum and a broader education framework.

**Report of the Trustees  
for the Year Ended 31 December 2020**

The Digital Memorial was launched in partnership with Twitter in December 2019 and can be seen at <http://digital.ukpolicememorial.org/>).

**FINANCIAL REVIEW**

**Principal funding sources**

Principal funding to date has been secured through philanthropic donations from the majority of the UK's police forces, private donors, corporate partners and Government. The trustees would like to express their gratitude to all who have supported the Memorial project and to all those who are considering their support.

**Reserves policy**

Reserves are reviewed at each meeting of the Project Committee and of the Board of Trustees. Cashflow is closely monitored and all activities will be reviewed, should the level of reserves fall below the amount required to operate the Trust for a period of three months.

The surplus of expenditure over income for the period is £ (410,331) which is as expected, given that construction of the Memorial has begun in the year. Unrestricted free reserves are £94,837, which will contribute to ongoing costs of construction.

While the Trust aims to function within its operating budget, meeting short-term expenditure and liabilities, this reserves level is within anticipated levels, with the build costs largely expended to date.

**FUTURE PLANS**

The Trust has achieved the first phase of its vision to create a fitting tribute to policing at the National Memorial Arboretum. Over the coming months, the trustees will review the future direction of the Trust, including its potential to raise further funds to enable walls engraved with the names of the fallen and to further develop the Digital Memorial, along with the infrastructure required to support whichever path is decided.

More immediately its focus is on ensuring a balanced income forecast, resulting in a reserve once Dedication is complete to enable a maintenance fund and for the Trust to continue its work at least until the point where trustees are in a position to review options going forward.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is its Articles of Association.

**Charity constitution**

The Police Arboretum Memorial Trust is a charity, incorporated under the Companies Act 2006 as a company, limited by guarantee, with its registered office in England & Wales and registered with the Commission in January 2015.

**Recruitment and appointment of new trustees**

There are currently twelve trustees, all of whom have been recruited as individuals by virtue of their roles as police family stakeholders who are committed to ensuring that a new and fitting memorial to UK policing is realised.

All trustees are appointed by ordinary resolution at Ordinary General Meetings.

**Induction and training of new trustees**

Trustees are inducted to the charity individually by the Chairman and the management team. In addition all new trustees receive a copy of the Trust's Articles of Association and a summary of trustee responsibilities published by the Charity Commission.

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and decision making**

The Board of trustees during the year were as follows:

Sir Hugh Orde OBE QPM (Chair)  
Stephen Mann  
Sir Paul Scott-Lee QPM DL  
Michael Foster QPM  
Jane Sawyers QPM DL  
Andrea MacDonald - retired 4 April 2020  
Mark Lindsay  
Gareth Morgan  
Martyn Underhill  
Giles York QPM  
Paul Griffiths  
Martin Hewitt QPM  
John Partington

They continue to meet quarterly.

A Project Committee meets quarterly between trustee meetings, with delegated authority for:

- Overseeing and approving the day-to-day management of the design and delivery of the Memorial and the fundraising to enable it, within the design framework approved by the trustees in December 2014.
- Signing off purchase orders, approve payments and agreeing minor contract additions and variations during the delivery process within the scope of the Project Plan and Budget approved by the full Board of Trustees in December 2014, up to a limit of £30,000 per instance and up to £75,000 in aggregate (excluding management and fundraising costs) in any twelve-month period. Above these levels, approval of a majority of the full Board is required. Costs are circulated to trustees in advance of trustee scheduled Board meetings and limits are reviewed and reset at each Board Meeting if considered necessary.
- Taking decisions around troubleshooting of the delivery, in order to keep the programme on track.
- Accepting risks, which do not affect the fundamental principles of the Charity.
- Receiving detailed reports on activity and progress from the Project Co-Directors.
- Inviting members of the design and delivery team and other stakeholders to attend meetings to report on progress and issues.

All decisions by the Project Committee are ratified by the full Board at trustees' meetings.

Membership as follows:

Stephen Mann (Chair)  
Michael Foster QPM  
Sir Paul Scott-Lee QPM DL

In January 2020, at an EGM, trustees delegated authority to sign the build contract to Sir Hugh Orde and to Stephen Mann, to ensure that timescales could be achieved with regard to build.

In June 2020, a Dedication Sub-Committee was created, reporting to the Project Committee, with specific responsibility for overseeing the scoping and delivery of the Memorial Dedication event in July 2021, including identification of speakers, guest list, engaging volunteer support, fundraising to enable the event, establishing and signing off on budget for the event and overseeing management services related to the Dedication event.

The Sub-Committee will disband once Dedication has been delivered.

Membership of the Dedication Sub-Committee consists of volunteer police family stakeholders and National Memorial Arboretum representation, with management in attendance at each meeting.

The trustees are supported in day-to-day operational matters and project management by a small

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

management team. Management is subcontracted to Morgen Thomas Ltd, a specialist third sector advisory and fundraising organisation whose associates abide by the Chartered Institute of Fundraising Member Code of Conduct. Additional professional services such as digital development, are commissioned as and when needed. The management fee is agreed by trustees, as is requisite spend for additional services.

The performance of Morgen Thomas Ltd is monitored through reporting at trustee Board and Project Committee meetings.

The contract with Morgen Thomas Ltd will be reviewed once Dedication is complete and the trustees decide on the future direction of the Trust, the level of management support it will require and options for delivering that support.

Neither the trustees nor the Dedication Sub-Committee volunteers receive remuneration, nor do they charge expenses.

Independent advisory committees are appointed as and when required, for example, to address naming protocols and dedication of the Memorial. These committees typically consist of representatives drawn from organisation such as NARPO, PSAEW, PFEW, UNISON, COPS, PRHT and the National Police Chaplaincy.

During 2020, the Board's key areas of focus have been to:

- Ensure funds to design, build and maintain a new UK Police Memorial are in place;
- Consult with police 'family' stakeholders to ensure that commemoration protocols are appropriate and comprehensive
- Progress digital and online opportunities for commemoration;
- Engage with the public in partnership with an appropriate media partner;
- Progress construction plans;
- Develop plans to Dedicate the Memorial.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The following systems have been put in place specifically to manage risk:

- Risks, Assumptions, Issues and Dependencies log which is maintained by the management team and reviewed regularly both by the Project Committee and the Board;
- Project spend forecasts which are reviewed regularly by the Project Committee and the Board;
- Cashflow forecast, also reviewed regularly by the Project Committee and the Board;
- Decision by the Board to phase build to ensure that costs do not exceed secured funds
- Accounting systems manual which sets out accounting processes;
- Spot checks on accounting records administration by the charity's auditors.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08961292 (England and Wales)

**Registered Charity number**

1159831

**Registered office**

c/o NPCC  
First Floor  
10 Victoria Street  
London  
SW1H 0NN

**The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Report of the Trustees  
for the Year Ended 31 December 2020**

**Trustees**

The full list of trustees serving during the period is given in the organisational structure section of this report.

**Auditors**

Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Police Arboretum Memorial Trust for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Locke Williams Associates LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 June 2021 and signed on its behalf by:



Hugh Stephen Roden Orde QPM - Trustee

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

**Opinion**

We have audited the financial statements of The Police Arboretum Memorial Trust (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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 prepared in accordance with the requirements of the Companies Act 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 12 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



TRUSTED ACCOUNTING SOLUTIONS



Registered number: OC350146  
Registered in England and Wales.  
Katrina Williams FCA CTA TEP  
David Williams FCA FCCA

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Locke Williams Associates LLP  
Blackthorn House, St Pauls Square  
Birmingham B3 1RL T: 0121 262 3980

**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

In connection with our audit of the financial statements, 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 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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**Report of the Independent Auditors to the Members of  
The Police Arboretum Memorial Trust (Registered number: 08961292)**

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:

We planned our audit to gain an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, and during the audit considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed our detailed audit procedures in response to those risks, whilst recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

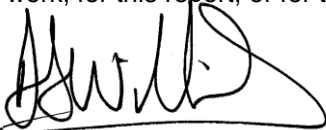
We concentrated on those laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, and the Charities SORP (FRS 102). Our audit tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management and with third parties, where relevant. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls and evaluating whether there was evidence of bias by the management or trustees that represented a risk of material misstatement due to fraud.

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Williams (Senior Statutory Auditor)  
for and on behalf of Locke Williams Associates LLP  
Chartered Accountants  
Registered Auditors  
Blackthorn House  
St Pauls Square  
Birmingham  
West Midlands  
B3 1RL

5 July 2021



TRUSTED ACCOUNTING SOLUTIONS



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David Williams FCA FCCA

Locke Williams Associates LLP  
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**The Police Arboretum Memorial Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2020**

	Notes	<b>31.12.20 Unrestricted fund £</b>	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<b>1,361,115</b>	427,671
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Management		<b>165,600</b>	170,400
Operations and fundraising		<b>76,221</b>	53,398
Design and construction incl online		<b>1,529,625</b>	155,317
 <b>Total</b>		<b>1,771,446</b>	379,115
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(410,331)</b>	48,556
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>505,168</b>	456,612
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>94,837</u></b>	<b><u>505,168</u></b>

The notes form part of these financial statements

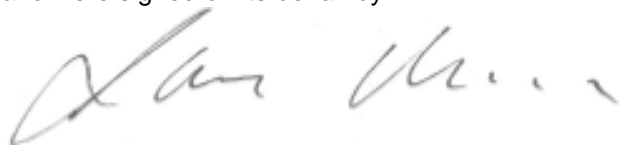
The Police Arboretum Memorial Trust (Registered number: 08961292)

Balance Sheet  
31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	95,823	3,593
Cash at bank		<u>109,793</u>	<u>525,636</u>
		<b>205,616</b>	529,229
<b>CREDITORS</b>			
Amounts falling due within one year	9	(110,779)	(24,061)
		<u>94,837</u>	<u>505,168</u>
<b>NET CURRENT ASSETS</b>			
		<b>94,837</b>	505,168
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>94,837</b>	505,168
		<u>94,837</u>	<u>505,168</u>
<b>NET ASSETS</b>		<b>94,837</b>	505,168
		<u>94,837</u>	<u>505,168</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>94,837</u>	<u>505,168</u>
<b>TOTAL FUNDS</b>		<b>94,837</b>	505,168
		<u>94,837</u>	<u>505,168</u>

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 15 June 2021 and were signed on its behalf by:



Stephen Andrew Joseph Mann - Trustee

The Police Arboretum Memorial Trust

Cash Flow Statement  
for the Year Ended 31 December 2020

	Notes	31.12.20 £	31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(415,843)</u>	<u>1,962</u>
Net cash (used in)/provided by operating activities		<u>(415,843)</u>	<u>1,962</u>
		—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(415,843)</b>	1,962
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>525,636</u>	<u>523,674</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>109,793</u>	<u>525,636</u>

The notes form part of these financial statements

The Police Arboretum Memorial Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2020

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

	<b>31.12.20</b>	31.12.19
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(410,331)</b>	48,556
<b>Adjustments for:</b>		
Increase in debtors	<b>(92,230)</b>	(3,593)
Increase/(decrease) in creditors	<b><u>86,718</u></b>	<u>(43,001)</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(415,843)</u></b>	<u>1,962</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<b><u>525,636</u></b>	<b><u>(415,843)</u></b>	<b><u>109,793</u></b>
	<b><u>525,636</u></b>	<b><u>(415,843)</u></b>	<b><u>109,793</u></b>
<b>Total</b>	<b><u>525,636</u></b>	<b><u>(415,843)</u></b>	<b><u>109,793</u></b>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Grant income is recognised when there is: 1) entitlement to the grant, 2) virtual certainty that it will be received and 3) sufficient measurability of the amount. Where amounts so recognised are actually received after the balance sheet date, these are shown in the balance sheet as assets.

##### **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.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **Allocation and apportionment of costs**

All costs, other than Governance costs, are incurred directly in support of expenditure on the objects of the charity and include:

Management	Costs of overall project management and fundraising management
Design and construction (including online)	Costs relating to the design, planning and construction of both the physical and digital memorials
Operations and fundraising	Costs incurred in support of the above activities, including advertising and branding and other general overhead costs.

All costs associated with the overall project management and design and construction of the memorial are expended through the Statement of Financial Activities, as the charity will not 'have ownership' of the memorial asset once constructed.

##### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES - continued

##### Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At this time, the charity has only received funds in furtherance of its one charitable activity and so total funds are therefore unrestricted funds.

##### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### Going concern

The financial statements 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 expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	<b>805,218</b>	301,386
Gift aid	<b>2,274</b>	14,044
Grants	<b>553,623</b>	112,241
	<b><u>1,361,115</u></b>	<b><u>427,671</u></b>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Department for Culture Media & Sport - Memorials Grant Scheme	<b>253,623</b>	112,241
The Gerald and Gail Ronson Family Foundation	<b>300,000</b>	-
	<b><u>553,623</u></b>	<b><u>112,241</u></b>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

3. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 4) £
Management	165,600
Operations and fundraising	76,221
Design and construction incl online	<u>1,529,625</u>
	<u>1,771,446</u>

4. SUPPORT COSTS

	Management £	Design and construction incl online £	Operations and fundraising £	Governance costs £	Totals £
Management	165,600	-	-	-	165,600
Operations and fundraising	-	-	74,061	2,160	76,221
Design and construction incl online	-	<u>1,529,625</u>	-	-	<u>1,529,625</u>
	<u>165,600</u>	<u>1,529,625</u>	<u>74,061</u>	<u>2,160</u>	<u>1,771,446</u>

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

	Management £	Operations and fundraising £	Design and construction incl online £	Total activities £	Total activities £
				31.12.20	31.12.19
Trust & project management fees	165,600	-	-	165,600	170,400
Design and construction fees	-	-	1,523,791	1,523,791	117,738
Online costs	-	-	5,834	5,834	37,579
Postage and direct marketing	-	958	-	958	676
Travel	-	3,680	-	3,680	10,261
Membership and insurance	-	473	-	473	-
Accountancy and legal compliance	-	200	-	200	16
Stationery and printing	-	-	-	-	96
Events and hospitality	-	846	-	846	1,043
Branding design fees	-	51,744	-	51,744	35,794
Sundries	-	5,931	-	5,931	2,804
Bank charges	-	149	-	149	548
Dedication costs	-	10,080	-	10,080	-
Auditors' remuneration	-	2,160	-	2,160	2,160
	<u>165,600</u>	<u>76,221</u>	<u>1,529,625</u>	<u>1,771,446</u>	<u>379,115</u>

**The Police Arboretum Memorial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**5. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.20</b>	31.12.19
	£	£
Auditors' remuneration	<u><b>2,160</b></u>	<u><b>2,160</b></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	427,671
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Management	170,400
Operations and fundraising	53,398
Design and construction incl online	155,317
	<hr/>
<b>Total</b>	<b>379,115</b>
	<hr/>
<b>NET INCOME</b>	<b>48,556</b>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>456,612</b>
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>505,168</b></u>

The Police Arboretum Memorial Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.20</b>	<b>31.12.19</b>
	£	£
Prepayments and accrued income	<u><b>95,823</b></u>	<u><b>3,593</b></u>

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.12.20</b>	<b>31.12.19</b>
	£	£
Trade creditors	<b>108,355</b>	21,901
Other creditors	<b>80</b>	-
Accruals and deferred income	<u><b>2,344</b></u>	<u><b>2,160</b></u>
	<u><b>110,779</b></u>	<u><b>24,061</b></u>

<b>10. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 1.1.20	£	31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>505,168</b>	<b>(410,331)</b>	<b>94,837</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><b>505,168</b></u>	<u><b>(410,331)</b></u>	<u><b>94,837</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>1,361,115</b>	<b>(1,771,446)</b>	<b>(410,331)</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><b>1,361,115</b></u>	<u><b>(1,771,446)</b></u>	<u><b>(410,331)</b></u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At
	£	£	31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	456,612	48,556	505,168
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><b>456,612</b></u>	<u><b>48,556</b></u>	<u><b>505,168</b></u>

## The Police Arboretum Memorial Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	427,671	(379,115)	48,556
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>427,671</u>	<u>(379,115)</u>	<u>48,556</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

#### 12. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.