

CARE OF POLICE SURVIVORS

England & Wales · Charity number 1170760

Details

Other names COPS

Status Registered

Legal form CIO

Registered 2016-12-14

Register [View on the Charity Commission register](#)

Contact

Address Care Of Police Survivors
The Studio at The Stables
Catton Park
Catton Estate
Catton
DE12 8LN

Phone 01543410790

Email admin@ukcops.org

Website www.ukcops.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROVIDE SUPPORT TO FAMILIES AND PARTNERS OF POLICE OFFICERS AND POLICE STAFF WHO HAVE LOST THEIR LIVES IN CONNECTION WITH POLICE DUTY, BY OFFERING PRACTICAL AND EMOTIONAL ASSISTANCE TO COPE WITH THE TRAUMA OF SUCH A DEATH.

Activities: Provides peer support to the families of police officers and police staff who have lost their lives while on duty. This support can be of a one to one nature or group activities such as parents weekends, spouses weekends and children's activities.

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Armed Forces/emergency Service Efficiency
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£660,689	£629,215	£795,941	8
2023-12-31	£734,294	£775,351	£764,467	9
2022-12-31	£512,211	£620,791	£805,524	10
2021-12-31	£615,626	£520,292	£914,104	8
2020-12-31	£416,619	£309,505	-	-

Trustees

Name	Role	Appointed
John Robins	Chair	2025-01-16
Donna Jane Cox		2023-11-01
Gill Marshall		2017-07-06
Kevin Daniel McDonald		2023-06-15
Matthew Jukes		2025-12-11
Norman Haslett		2025-10-23
ROBERT ATKIN		2016-12-14
Sarah Everitt		2024-03-21

CARE OF POLICE SURVIVORS

England & Wales - Charity number 1170760

Accounts

Charity Number: 1170760 (England and Wales)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2024

Contents

	Page
Legal and Administrative Information	2
Trustees' Report	3-10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to Financial Statements	15-22

Legal and Administrative Information

Charity number: 1170760 (England and Wales)

Business address: 1st Floor
Victoria House
Cygnet Drive
Tamworth
Staffordshire, B79 7RU

Trustees: Robert Atkin MBE

John Cook – (Resigned 24/09/2025)

Donna Cox

Sarah Everitt

Sir Peter Fahy - (Ex-Chair resigned 16/01/2025)

Sue Honeywill - (Resigned 26/09/2024)

Gillian Marshall

Kevin McDonald

Chris Noble - (Chair appointed 16/01/2025)

Annabel Poate-Joyner (Resigned 21/03/2024)

John Robins (Appointed 16/01/2025)

Chief Executive Officer: Lisa Meads

Independent Examiners: Wenn Townsend
30 St Giles'
Oxford, OX1 3LE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Care of Police Survivors

Report of the Trustees

OVERVIEW

The trustees present their annual report together with the financial statements of Care of Police Survivors for the year ended 31 December 2024. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management.

The charity is registered as a Charitable Incorporated Organisation (Number 1170760, registered on 14 December 2016) in England and Wales.

CIO Definition - A charitable incorporated organisation (CIO) is a corporate form of business designed for (and only available to) charitable organisations in England and Wales

The charity is led by a board of trustees. At 31/12/2024, there were ten trustees on the board. Trustees are appointed by the board regarding the applicant's knowledge and skills, and how these relate to the needs of the board in providing effective governance and development of the organisation. The board continued to develop and adjust throughout the year to establish appropriate membership ratios between police, survivor and independent trustees.

Trustees are recruited to the board after a retirement or term is complete or when a skills audit of the board indicate that particular knowledge or experience is required. Trustees are recruited in a number of ways depending on whether they are police, survivor or independent trustees.

The board of trustees meet four times a year and is responsible for the strategic direction and overall governance of the charity. Day-to-day decisions are delegated to the chief executive officer and through her to the paid operational team. Additionally, given the complexity of the beneficiary group, there is also an eligibility sub-committee of the board to adjudicate and decide on matters relating to eligibility to receive COPS benefits.

The chief executive officer is responsible for delivering the strategic aims of the charity.

The charity continues to run as a CIO, having transferred the assets in 2017 from the original Trust. However, the Trust continues to exist in England and Wales because historic agreements and transactions reference its number. Once such agreements expire the Trust will be wound up.

The paid staff team of 9 works alongside an advisory network of volunteers (40 individuals at 31/12/2024).

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Key management personnel remuneration

The trustees consider the board of trustees, the chief executive and the senior finance manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 12 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arise.

Care of Police Survivors

Report of the Trustees (continued)

The CEO's salary is considered on an annual basis by the trustees. Together with the majority of members of staff the CEO is a part-time role. The trustees also decide on any annual percentage increase in salaries, this is applied to the CEO and all members of staff equally.

Purpose, Objectives and activities

The charity exists to provide support for families of police officers and staff who have died on duty and help improve their lives.

This support is primarily peer support through organised events, personal contact and friendship and a shared understanding of the circumstances in which survivor families find themselves.

The charity also provides access to, and funding for, specialist care and counselling when required.

By promoting and fostering successful peer support opportunities and on-going relationships Care of Police Survivors provides public benefit by helping beneficiaries improve quality of life through increased sense of belonging and inclusion. This in turn improves quality of life and the ability to cope with the profound loss of a loved family member.

The specialist, professional, care – whether it be counselling or other interventions – have tangible benefits for the individuals concerned, their immediate families and their wider communities.

While the benefit is primarily felt by the immediate beneficiaries of COPS there is an extended benefit to individuals and organisations that have incidental involvement with the families.

Additionally, the benefit extends to improving individual and family function with increased self-awareness and strength.

All decisions about the charity's activities – from what events will be run through to who should be engaged with the charity are taken through the lens of "is this going to improve survivors' wellbeing?", and "how will this help develop survivor peer support."

The trustees have regard to the Charity Commission's guidance on public benefit.

Activities aims.

The principal focus is on creating environments and moments that allow survivors to foster and develop their own peer support networks.

Enabling peer-support success ensures COPS furthers its legal purpose of providing support to the survivor members of families where an officer has died on duty.

Our success is measured both anecdotally, through regular conversations and communications with beneficiaries and through survivor feedback surveys.

Care of Police Survivors

Report of the Trustees (continued)

REVIEW OF ACTIVITIES

The year began with another highly successful Winter Ball, held at the National Memorial Arboretum, and concluded with a series of well-attended events. Across the year, all activities saw increased participation compared to previous years.

Annual Survivors' Weekend and Service of Remembrance

The Annual Survivors' Weekend saw continued growth in attendance, with survivor numbers increasing from 294 in 2023 to 316 in 2024—an 8% rise. Events throughout the weekend were well attended, including the annual dinner on Saturday night, which welcomed 19 police chief officers.

The Sunday Service of Remembrance at the National Memorial Arboretum (NMA) featured a strong turnout from long-time supporters:

- Around 100 Blue Knight motorcycles rode in to launch the service. The Blue Knights have been raising funds for COPS UK since its inception.
- 563 Police Unity Tour (PUT) cyclists, including support teams, rode into the NMA. An increase of 31% in participant in 2023. PUT remains COPS' largest fundraising event.
- Over 83 guests represented UK police forces and policing organisations.

As part of the secular service, three survivors shared personal stories of their fallen officers:

- Sarah Doyle (Spouse)
- Greg Briggs (Sibling)
- Charlotte Kellaway (Daughter)

The service concluded with the traditional blowing of police whistles, a historic call to action for officers on duty. Following this, families, police chiefs, policing organisations, and visitors visited The Beat—an avenue of trees representing fallen officers—to lay memorial red roses at each force tree.

Peer Support Activities and Peer Support Weekends

In 2024, regular peer support weekends remained a key component of our service, with continued high attendance reflecting their ongoing importance to survivors. These events are categorised into relationship-specific and themed weekends. We maintained a balanced approach between in-person and virtual events, with a strategic shift towards more survivor-led initiatives. This change was driven by valuable feedback from survivors regarding the peer support experience and rising supplier costs. As a result, external-led virtual events were discontinued in favour of enhancing survivor-led activities, including the monthly Book Club, Crochet & Knitting Club, and weekly Get Fit with Donna Club. These initiatives have been well-received by the survivor community and have contributed positively to the overall support offering.

Additionally, two virtual events were held in December, led by survivor trustees, which provided survivors with an opportunity to engage in festive craft sessions. These events not only fostered a sense of community but also offered support during the holiday season, a period often challenging for many. The involvement of survivor trustees in leading these events ensured that they were personal and impactful, strengthening connections.

In-person relationship-based peer support activities continue to be successful, with key areas for development and growth in specific relationship groups. Meanwhile, themed peer support weekends continue to increase in attendance, offering a unique opportunity for survivors from different

Care of Police Survivors

Report of the Trustees (continued)

relationship groups to cross-pollinate, creating a richer and more varied peer support experience.

Survivor Online Portal

The survivor-only online portal, launched in 2019, remains a central hub for survivors to access information and book events, now seamlessly integrated into our website. Survivors are using the portal not only to register for organised events but also to arrange Coffee-with-COPS meetups, where COPS reimburses up to £10 per person for coffee and snacks when two or more survivors meet for peer support. Survivors can also use the portal to book Unity House, the COPS respite house situated in Weston-Super-Mare.

Additionally, survivors can use the portal to:

- **Register for the Jim McNulty Driving Legacy Programme**, which provides up to ten driving lessons for young survivors (3 young survivors benefitted in 2024).
- **Self-refer for professional counselling services**, ensuring they can access the support they need.

Professional Support

Spectrum Life – our dedicated app providing 24/7, 365-day-a-year access to personal counselling and support services for survivors – launched in January 2024. The accessibility and immediate availability of support through Spectrum Life have significantly increased engagement among survivors, ensuring they can seek help whenever needed.

With the introduction of Spectrum Life and growing awareness among survivors, we have been able to reduce reliance on Red Arc. The 24/7 nature of the app allows for immediate emotional support, while Red Arc's services are now reserved for more complex needs and requirements. Red Arc continues to provide personal nurse advisors who offer long-term guidance and referrals to specialist services such as counselling, physiotherapy, or other professional support. While Red Arc's services are already available to families with financial policies from certain providers, such as Police Mutual, our partnership ensures that all families have equal access to these valuable services.

We also continue our partnership with Winston's Wish, a charity specialising in child bereavement support. Through online resources, telephone support, and structured face-to-face counselling, Winston's Wish helps children and families navigate their grief. Previously available only to families of officers who lost their lives in violent and criminal circumstances, our partnership ensures that all COPS families can now access this essential support.

The trustees remain committed to reviewing and expanding professional support services and other activities to bring survivors together and ensure they receive the help they need.

Survivor Support and Resources Manager

The charity's first-ever Support and Resources Manager. Steve Rothwell started in June 2023 and immediately made an impact. He has been a key resource in 2024 for survivors as they embarked on the process of applying for the Elizabeth Emblem for their fallen officers.

Dedicated to helping survivors identify, navigate, and source support that may not be directly available from COPS, Steve has explored other policing charities that could provide additional support to our survivors by facilitating virtual events with survivors, introducing them to a variety of support avenues, including financial support options.

The employment contract still remains at ten hours a month, it is our aim the role will increase in hours as demand grows. The type of support the role will source includes:

Care of Police Survivors

Report of the Trustees (continued)

- **Grants** for specific challenges faced by survivors.
- **Other support services** for families dealing with particular issues.
- **Identifying in-force connections** for families and finding out what additional support police forces can offer to their survivors.

Other Support - Bereavement-by-Suicide Support

Currently, COPS do not provide direct bereavement-by-suicide support. However, the charity has developed a relationship with Survivors of Bereavement by Suicide (SOBS), which has since launched a dedicated police support group in response to this collaboration.

Additionally, COPS Chair of Trustees, Sir Peter Fahy, has been working alongside other police organisations and the Home Office to ensure that officer suicides linked to exposure to traumatic events, or the pressures of policing are recognised as deaths in the execution of duty. This recognition would provide families with the associated financial benefits and additional support. This effort forms part of a wider initiative within policing to raise awareness of the mental health impact of police work.

While Home Office regulations acknowledge officer suicide as a potential duty death, this has not yet been tested in court. Sir Peter and others are actively working to establish this principle in both law and practice. If successful, COPS will be able to directly support families where an officer's suicide is deemed a duty death. Statistics show that more officers die by suicide than through violent criminal action—a trend also seen in the US and other countries.

Unity House

2024 saw survivor families continuing to access and enjoy Unity House, the charity's respite house in Weston-Super-Mare. The house was booked out for a total of 71 nights with over 63 survivors enjoying a stay during the year. By the end of 2024, 5.5 weeks had already been booked for the upcoming year. As with all Victorian houses, Unity House has required ongoing maintenance, including areas of spend such as;

- New Boiler
- Cleaning of external guttering
- General maintenance & upkeep

Due to the distance and part-time staff team, it was determined necessary to have a key contact near the property for cases where issues arise. An agreement was made with a close and trusted supplier, Louisa Churchill, to manage the property's maintenance. This arrangement has worked extremely well, providing the COPS staff team with practical, local support.

Keeping in touch

Survivors place great value on ongoing and regular communications from the charity, reinforcing their connection to the police family. In 2024, we maintained and expanded our active and visible communications programme across all media platforms.

Facebook remains our most popular social media channel, followed by Instagram. Around half of survivors engage with the survivor-only Facebook page, which is independently managed by survivors without staff involvement.

Social media analytics from 2024 show significant growth, driven by an increased level and variety of content, including the promotion and campaign for the Police Unity Tour. Instagram interactions rose by 100%, with visits up by 109% compared to 2023. Facebook saw an 11.1% increase in interactions and a 30% rise in visit rates. Survivor stories continue to be the most impactful content, along with fallen officer anniversary posts. Our intent is to expand our video-based survivor storytelling to further strengthen engagement.

Care of Police Survivors

Report of the Trustees (continued)

Due to the loss of a dedicated Marketing & Communications person in 2024, monthly marketing emails were temporarily reduced. However, in December 2024, these were relaunched with a commitment to issuing them quarterly throughout 2025. Our newsletter continues to be available in both e-marketing form and as a physical ensuring accessibility for all preferences.

Financial Review

In 2024, total fundraising income decreased to £562,897, reflecting the broader economic challenges posed by rising inflation and the ongoing cost-of-living crisis. Despite this overall decline, several key events and initiatives delivered strong results and helped sustain our financial resilience.

The Police Unity Tour saw a notable increase in funds raised, reaching £231,000, up from £206,000 in 2023. This growth highlights the continued commitment and generosity of our supporters.

The Winter Ball remained a flagship event, generating a net profit of £47,000. This net profit figure reinforces the Winter Ball's importance in our annual fundraising calendar and highlights its continued success as a key fundraising initiative.

Our regular fundraisers, including Light the Lakes and the Blue Knights Law Ride, continued to provide reliable income streams.

The trustees are keen to thank all those who raised money for COPS, their on-going support enables the charity to continue to grow and develop and to provide more and more services for the survivor families.

Annual donations from UK police forces remained another key source of income, contributing £100,900 in 2024 (2023: £110,000).

Share Services Connected Limited (SSCL), the largest provider of business support services for Government, MoD, Police, and the Construction Industry Training Board (CITB). Contributed £35,000 towards the Care of Police Survivors Winter Ball 2024 for the headline sponsorship title.

Other fundraising activities, such as individual challenge events, saw an increase, with £90,000 raised in 2024 (2023: £64,000).

Income from COPSHOP merchandise showed a modest increase, rising from £30,703 in 2023 to £31,079 in 2024.

The charity finished 2024 positively with a surplus of £31,474 (2023 – deficit £41,057)

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of free reserves in unrestricted funds on 31st December 2024 would be £200,000.

The trustees believe that given the nature of the support from Care of Police Survivors – creating events and opportunities for survivors to connect – it is essential that a full year of activities can be accommodated by the charity in the event of a catastrophic financial failure. The trustees consider £200,000 to be a suitable allowance for such a timetable of events while running down the charity.

The total funds of the charity as of 31 December 2024 was £795,941 (2023: £764,467). There was a surplus in free reserves of £413,326 including designated reserves but excluding tangible fixed assets. This is well in excess of the £200K reserves policy and still leaves almost £230,000 of free reserves for the charity to function.

Care of Police Survivors

Report of the Trustees (continued)

Principle financial risks for COPS going forward remains the reliance on the Police Unity Tour (PUT) for fundraising. However, this is mitigated by the inclusion of at least one PUT lead organiser and founder being on the board of trustees of COPS.

Further amelioration of this includes a plan to develop additional income streams in the future including helping to develop other key fundraising events and sourcing funds through grants and trusts.

CEO

2024 saw a transition in leadership following the announcement in late 2023 of CEO Tim Buckley's intention to retire. After leading the charity since 2018, Tim stepped down at the end of the first quarter of 2024. In December 2023, the trustees appointed Lisa Meads—previously the charity's Survivor Experience Manager—as his successor. Lisa officially assumed the role of CEO on 21st March 2024, ensuring continuity and a smooth transition in leadership.

CHAIR OF TRUSTEES

In January 2025, Chief Constable Chris Noble of Staffordshire Police was appointed as the new Chair of Trustees for COPS. He officially assumed the role at the Q1 Board Meeting in April 2025, succeeding Sir Peter Fahy, who had previously announced his intention to step down ahead of Survivor Weekend 2025.

Succession planning has been a key focus to ensure a smooth transition and continued strong leadership of the Board of Trustees.

TRUSTEES

The Trustee Board experienced several changes over the reporting period, with a blend of continuity and renewal supporting strong governance. Trustees Robert Atkin MBE, John Cook, Donna Cox, Sarah Everitt, Gillian Marshall, and Kevin McDonald remained active throughout the year, while John Robins joined the Board in January 2025. The charity also saw the resignations of Sue Honeywill and Annabel Poate-Joyner, whose contributions were deeply valued. Notably, Annabel continues to support the organisation in her capacity as an Independent Clinical Advisor and Chair of the COPS Eligibility Committee, maintaining a trusted and active connection with the Board.

FUTURE DEVELOPMENTS

The launch of the Spectrum Life app in 2024 marked a significant enhancement to survivor support. Alongside the development of the Survivor Support and Resources Manager role, these initiatives have further enriched the support available to survivors. We remain committed to building upon these developments, continuously improving and expanding the support we offer.

Further developments include: **

- Engagement efforts to reach non-registered survivors in Northern Ireland.
- A plan to connect with more frontline officers.
- Enhancing the online survivor portal to provide peer-to-peer support for those who prefer virtual engagement or find it difficult to participate in person.
- Expanding corporate sponsorships and identifying new corporate donors to widen revenue streams.
- Refreshing and developing the COPS website to improve accessibility and user experience.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources,

Care of Police Survivors

Report of the Trustees (continued)

including the income and expenditure, of the charity for the period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 30/09/2025 and signed on their behalf by:



Chief Constable John Robins
Acting Chair of the trustees

Care of Police Survivors

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Care of Police Survivors

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Rodzynski FCA
Wenn Townsend
Chartered Accountants
Oxford

..... 1 October 2025

Care of Police Survivors

Statement of Financial Activity

Statement of Financial Activities

	Note	Unrestricted funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	2	562,897	-	562,897	633,729
Other trading activities	3	94,495	-	94,495	97,797
Investments	4	3,297	-	3,297	2,768
Total Income		660,689	0	660,689	734,294
Expenditure on:					
Costs of raising funds	5	137,763	-	137,763	132,328
Charitable Activities	7	491,452	-	491,452	643,023
Total Expenditure		629,215	0	629,215	775,351
Net Income/Expenditure		31,474	-	31,474	-41,057
Transfers between funds					
Net Movement in Funds		31,474	-	31,474	-41,057
Reconciliation of Funds					
Total funds brought forward		764,467	-	764,467	805,524
Total funds carried forward		795,941	-	795,941	764,467

Balance Sheet

As of 31 December 2024

Balance Sheet

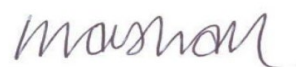
	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	8	382,615	396,434
Total fixed assets		382,615	396,434
Current assets			
Stock	9	23,808	29,611
Debtors	10	42,622	64,366
Cash at bank and in hand		441,372	359,559
Total current assets		507,802	453,536
Creditors: amounts falling due within one year	11	94,476	85,503
Net current assets/(liabilities)		413,326	368,033
Total assets less current liabilities		795,941	764,467
Net assets		795,941	764,467
Funds of the Charity			
Unrestricted funds	16	795,941	764,467
Total unrestricted funds		795,941	764,467
Restricted income funds		-	-
Total charity funds		795,941	764,467

The notes at pages 15 to 22 form part of these accounts

The financial statements were approved by the Board of Trustees on 30/09/2025 and signed on its behalf by



.....
John Robins
Acting Chair of Trustees



.....
Gillian Marshall
President

Care of Police Survivors

Statement of cash flows.

For the year to 31 December 2024

Statement of cash flows

	Note	Total Funds 31 December 2024	Total Funds 31 December 2023
		£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	17	79,704	-74,892
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,297	2,768
Purchase of property, plant and equipment		-1,188	-2,600
<i>Net cash provided by (used in) investing activities</i>		2,109	168
<i>Change in cash and cash equivalents in the reporting period</i>		81,813	-74,724
Cash and cash equivalents at the beginning of the reporting period		359,559	434,283
<i>Cash and cash equivalents at the end of the reporting period</i>		441,372	359,559

Care of Police Survivors

Notes to the accounts

1. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Accounting Practice. Care of Police Survivors meets the definition of a public benefit entity as defined by FRS102.

Assets and liabilities are recognised at the historical cost of the transaction unless otherwise stated in the relevant account policy notes.

b. Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds that have been set aside by the trustees for a particular purpose. The aim of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c. Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees consider it probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for sale or distribution are included in the accounts when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA (Statement of Financial Activities) as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

No amounts are included in the financial statements for services donated by volunteers.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Care of Police Survivors

Notes to the accounts (continued)

d. Resources expended.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise costs involved in compliance with constitutional and statutory requirements.

e. Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Items of £500 and over of a fixed asset nature are capitalised.

Depreciation is charged so as to write-off the cost of the assets over their useful lives as follows:

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Fixtures & Fittings – 5 years straight line

Land and Property – Land is not depreciated; property is depreciated over 50 years straight line.

Depreciation is not charged on the motor vehicle (registration V12 COP) as it is maintained to a high standard by the Historic Fleet of the Met Police / Met Police Museum, it is not seen as diminishing in value, and therefore any depreciation charge would be immaterial. The motor vehicle is reviewed for impairment annually by the above-mentioned parties.

f. Stocks and work in progress

These are valued at the lower of cost or market value.

g. 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.

h. Contributions to Pension Funds

The pension costs charged against profit represent the amount of contributions payable to the scheme in respect of the accounting period.

i. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Care of Police Survivors

Notes to the accounts (continued)

2 Donations and legacies	2024	2023
	£	£
Donations and legacies	562,897	633,729
	<u>562,897</u>	<u>633,729</u>
3 Other trading activities	2024	2023
	£	£
Merchandise Sales	31,079	30,703
Fundraising Events	63,416	67,094
	<u>94,495</u>	<u>97,797</u>
4 Investments	2024	2023
	£	£
Interest receivable	3,297	2,768
	<u>3,297</u>	<u>2,768</u>
5 Raising Funds	2024	2023
	£	£
Cost of raising funds		
Marketing & PR	6,025	6,825
Online Giving Fees	13,624	9,182
Wages	56,429	50,433
Fundraising Events	45,786	49,944
	<u>121,864</u>	<u>116,384</u>
Other trading activities	2024	2023
	£	£
Cost of Sales	15,899	15,944
	<u>15,899</u>	<u>15,944</u>
Total cost of raising funds	<u>137,763</u>	<u>132,328</u>

6 Allocation of Governance and Support Costs

Support Costs	2024	2024	2024
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	27,339	17,168	44,507
Office running costs	52,929	4,019	56,948
IT Costs	18,647	-	18,647
Depreciation	15,007	-	15,007
	<u>113,922</u>	<u>21,187</u>	<u>135,109</u>

Care of Police Survivors

Notes to the accounts (continued)

Support Costs	2023	2023	2023
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	31,520	17,480	49,000
Office running costs	57,391	5,556	62,947
IT Costs	21,395	-	21,395
Depreciation	15,064	-	15,064
	<u>125,370</u>	<u>23,036</u>	<u>148,406</u>

All support costs are apportioned on the basis of staff time

Governance Costs	2024	2023
	£	£
Independent Examination	1,950	1,620
Trustee Expenses & Meetings	2,069	3,936
Staff Costs	17,168	17,480
Total	<u>21,187</u>	<u>23,036</u>

7 Analysis of charitable expenditure

2024	Direct Costs	Support Costs	2024 Total
	£	£	£
Peer Support Activities	274,855	104,214	379,069
Professional Support	53,980	20,466	74,446
Survivor Engagement and Communication	27,508	10,429	37,937
	<u>356,343</u>	<u>135,109</u>	<u>491,452</u>
2023	Direct Costs	Support Costs	2023 Total
	£	£	£
Peer Support Activities	383,951	103,886	487,837
Professional Support	38,863	22,260	61,123
Survivor Engagement and Communication	71,803	22,260	94,063
	<u>494,617</u>	<u>148,406</u>	<u>643,023</u>

Care of Police Survivors

Notes to the accounts (continued)

8 Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Fixtures & Fittings	Property	Total
	£	£	£	£	£
Cost					
At 1 January 2024	6,000	17,791	28,610	377,872	430,273
Additions	-	1,188	-	-	1,188
Disposals	-	-	-	-	-
At 31 December 2024	6,000	18,979	28,610	377,872	431,461
Depreciation					
At 1 January 2024	-	12,998	9,726	11,115	33,839
Charge for the year	-	3,718	5,730	5,559	15,007
Revaluation	-	-	-	-	-
At 31 December 2024	-	16,716	15,456	16,674	48,846
Net book value at 1 January 2024	6,000	4,793	18,884	366,757	396,434
Net Book Value at 31 December 2024	6,000	2,263	13,154	361,198	382,615

The motor vehicle was valued at 31st December 2024 at fair value by the Trustees.

The original cost of the motor vehicle was £6,000 (2023: £6,000). There has been no valuation of the motor vehicle by an independent valuer.

Unity House property is split between cost of land and property. There is no depreciation on the land element, the property is depreciated over 50 years.

9 Stock

	2024	2023
	£	£
Merchandise	23,808	29,611

10 Debtors

	2024	2023
	£	£
Other Debtors	2,500	8,100
Prepayments & Accrued Income	40,122	56,266
	42,622	64,366

11 Creditors

	2024	2023
	£	£
Trade Creditors	11,689	24,472
Other taxation and social security	3,760	4,087
Other creditors	-	-
Accruals & Deferred income	79,027	56,944
	94,476	85,503

Care of Police Survivors

Notes to the accounts (continued)

12 Trustees remuneration and expenses

Trustees received no remuneration (2023: nil) or benefits (2023: nil) from the charity during the year for performing their duties as trustees .

They are entitled to claim legitimate expenses incurred on behalf of the charity.

	2024	2023
Number of trustees who were paid expenses	<u>2</u>	<u>2</u>

	2024	2023
Reimbursement of expenses incurred on behalf of the charity eg travel, accommodation etc	£	£
Total amount paid	<u>681</u>	<u>1,636</u>

13 Staff Costs

	2024	2023
	£	£
Gross wages, salaries and benefits in kind	169,624	171,040
Social Security costs	8,298	8,050
Pension costs	7,225	7,718
Total Staff Costs	<u>185,147</u>	<u>186,808</u>

The average number of persons employed by the charity during the period was as follows:

	2024	2023
Employees	<u>8</u>	<u>9</u>

The Board considers its key management personnel comprise the trustees and the Chief Executive Officer and the Senior Financial Controller.

The total employment benefits including employer pension contributions of the key management personnel were £75,760(2023: £78,847). No employees had employee benefits in excess of £60,000 (2023: nil)

14 Fees for examination or audit of the accounts

	2024	2023
	£	£
Independent Examiner's remuneration for the Independent Examination of the annual accounts	1,950	1,620

15 Related Party Transactions

The Police Unity Tour organise an annual cycle ride open to police officers and members of the police family. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for COPS. The amount raised from the event in 2024 and donated to COPS was £231,057 (2023: £205,506). Rob Atkin is one of the founders of the Police Unity Tour and a lead member of its organising committee.

Care of Police Survivors

Notes to the accounts (continued)

16 Statement of Funds

	Fund balance b/f 31.12.23	Incoming Resources	Outgoing Resources	Transfer Between funds	Fund balance c/f 31.12.24
	£	£	£	£	£
Unrestricted Funds					
General Fund	660,181	660,689	-627,119	-	693,751
Resource & Support Manager	98,504	-	-2,096	-	96,408
Designated Fund - Unity House	5,782	-	-	-	5,782
Total unrestricted funds	764,467	660,689	-629,215	-	795,941
Restricted Funds					
Survivor Weekend	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total Funds	764,467	660,689	-629,215	-	795,941

General Fund

The General Fund represents free funds to support the charity in the next 12 months which are not designated for particular purposes and provide certainty that we can meet our obligations.

Designated Fund

Unity House

This fund was designated by the Trustees for the purchase of a property to provide a location for Survivor families to meet. A property was purchased in Weston-Super-Mare in December 2021. Funds have been designated for the cost of repairs and improvements, furnishing the property and ongoing servicing costs.

Resource & Support Manager

The legacy received in 2021 for £100,000 has been designated to enable the charity to recruit a Resource & Support Manager to assist Survivors.

	Fund balance b/f 31.12.22	Incoming Resources	Outgoing Resources	Transfer Between funds	Fund balance c/f 31.12.23
	£	£	£	£	£
Unrestricted Funds					
General Fund	699,742	734,294	-773,855	-	660,181
Resource & Support Manager	100,000	-	-1,496	-	98,504
Designated Fund - Unity House	5,782	-	-	-	5,782
Total unrestricted funds	805,524	734,294	-775,351	-	764,467
Restricted Funds					
Survivor Weekend	-	-	-	-	-
Total restricted funds	0	0	0	-	0
Total Funds	805,524	734,294	-775,351	-	764,467

Care of Police Survivors

Notes to the accounts (continued)

17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	31,474	-41,057
Adjustment for:		
Depreciation charges	15,007	15,063
(Gains)/Losses on investments	-	-
Dividends, interest and rents from investments	-3,297	-2,768
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	5,803	3,617
(Increase)/decrease in debtors	21,744	-30,238
Increase/(decrease) in creditors	8,973	-19,509
Net cash provided by (used in) operating activities	79,704	-74,892

18 Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	441,372	359,559
Total cash and cash equivalents	441,372	359,559

19 Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Due within one year	18,675	24,900
Due within 2-5 years	-	18,675
	18,675	43,575

CARE OF POLICE SURVIVORS

England & Wales - Charity number 1170760

Accounts

Charity Number: 1170760 (England and Wales)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2023

Contents

	Page
Legal and Administrative Information	2
Trustees' Report	3-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to Financial Statements	14-21

Legal and Administrative Information

Charity number: 1170760 (England and Wales)

Business address: 1st Floor
Victoria House
Cygnet Drive
Tamworth
Staffordshire, B79 7RU

Trustees: Robert Atkin MBE

John Cook

Donna Cox (appointed 02/12/23)

Sir Peter Fahy (chair)

Debbie Gurr (appointed 02/12/23)

Steven Hartshorn (resigned 15/06/23)

Sue Honeywill (appointed 15/06/23)

Gary Lawrie (resigned 02/12/23)

Gillian Marshall

Chris Noble

Kevin McDonald (appointed 15/06/23)

Annabel Poate-Joyner

Tracy Walker (resigned 02/12/23)

Chief Executive Officer: Tim Buckley

Independent Examiners: Wenn Townsend
30 St Giles'
Oxford, OX1 3LE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Care of Police Survivors

Report of the Trustees

OVERVIEW

The trustees present their annual report together with the financial statements of Care of Police Survivors for the year ended 31 December 2023. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management.

The charity is registered as a Charitable Incorporated Organisation (Number 1170760, registered on 14 December 2016) in England and Wales.

CIO Definition - A charitable incorporated organisation (CIO) is a corporate form of business designed for (and only available to) charitable organisations in England and Wales

The charity is led by a board of trustees. At 31/12/2023, there were ten trustees on the board. Trustees are appointed by the board regarding the applicant's knowledge and skills, and how these relate to the needs of the board in providing effective governance and development of the organisation. The board continued to develop and adjust throughout the year to establish appropriate membership ratios between police, survivor and independent trustees.

Trustees are recruited to the board after a retirement or term is complete or when a skills audit of the board indicate that particular knowledge or experience is required. Trustees are recruited in a number of ways depending on whether they are police, survivor or independent trustees.

The board of trustees meet four times a year and is responsible for the strategic direction and overall governance of the charity. Day-to-day decisions are delegated to the chief executive officer and through him to the paid operational team. Additionally, given the complexity of the beneficiary group, there is also an eligibility sub-committee of the board to adjudicate and decide on matters relating to eligibility to receive COPS benefits.

The chief executive officer is responsible for delivering the strategic aims of the charity.

The charity continues to run as a CIO, having transferred the assets in 2017 from the original Trust. However, the Trust continues to exist in England and Wales because historic agreements and transactions reference its number. Once such agreements expire the Trust will be wound up.

The paid staff team works alongside an advisory network of volunteers (40 individuals at 31/12/2023).

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Key management personnel remuneration

The trustees consider the board of trustees, the chief executive and the senior finance manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 12 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arise.

Care of Police Survivors

Report of the Trustees (continued)

The CEO's salary is considered on an annual basis by the trustees. Together with the majority of members of staff the CEO is a part-time role. The trustees also decide on any annual percentage increase in salaries, this is applied to the CEO and all members of staff equally.

Purpose, Objectives and activities

The charity exists to provide support for families of police officers and staff who have died on duty and help improve their lives.

This support is primarily peer support through organised events, personal contact and friendship and a shared understanding of the circumstances in which survivor families find themselves.

The charity also provides access to, and funding for, specialist care and counselling when required.

By promoting and fostering successful peer support opportunities and on-going relationships Care of Police Survivors provides public benefit by helping beneficiaries improve quality of life through increased sense of belonging and inclusion. This in turn improves quality of life and the ability to cope with the profound loss of a loved family member.

The specialist, professional, care – whether it be counselling or other interventions – have tangible benefits for the individuals concerned, their immediate families and their wider communities.

While the benefit is primarily felt by the immediate beneficiaries of COPS there is an extended benefit to individuals and organisations that have incidental involvement with the families.

Additionally, the benefit extends to improving individual and family function with increased self-awareness and strength.

All decisions about the charity's activities – from what events will be run through to who should be engaged with the charity are taken through the lens of "is this going to improve survivors' wellbeing?", and "how will this help develop survivor peer support."

The trustees have regard to the Charity Commission's guidance on public benefit.

Activities aims.

The principal focus is on creating environments and moments that allow survivors to foster and develop their own peer support networks. However, we recognise that while peer support is very powerful it also needs to be managed, to this end we have started to roll-out peer-support training activities to ensure real benefit is being felt by those taking part in our events.

Enabling peer-support success ensures COPS furthers its legal purpose of providing support to the survivor members of families where an officer has died on duty.

Our success is measured both anecdotally, through regular conversations with beneficiaries and through survivor surveys.

Care of Police Survivors

Report of the Trustees (continued)

REVIEW OF ACTIVITIES

20th Anniversary celebrations

The charity celebrated its 20th anniversary with an enhanced programme of events for survivors – visits to a health spa for spouses and partners and a London West End theatre night out for one of the theme weekends, open to all survivors.

Additionally, the charity produced a 20th anniversary book – looking back over the history of COPS and celebrating the successes. The book was extremely well received with every survivor family getting a copy as well as each police chief, force and key supporters.

The year started with another very successful Winter Ball, held at the National Memorial Arboretum, and finished with the British Police Symphony Orchestra's Christmas proms concert.

All activities held during the year attracted greater number of participants than previously.

Costs for the year were higher than normal due to the enhanced activities – however, the trustees believed the additional support for survivors coupled with the uplift in coverage and recognition for the charity justified the additional spend.

Annual Survivors Weekend and Service of Remembrance

The annual survivors' weekend was attended by more survivors than ever before up 30% on 2022. For the first time every room at the host hotel, Drayton Manor, was occupied by survivors.

All activities throughout the weekend were well attended and the annual dinner on the Saturday night had 20 police chief officers in attendance.

A peer-support training session, first run in 2022 after demand from the survivor survey, was attended by 100% more participants. Additionally, the 2023 survey showed increased demand for such training programmes which will be reflected in future years.

The Sunday Service of Remembrance at the National Memorial Arboretum (NMA) had the largest number of Blue Knight motorcycle attendees. The Blue Knights have been raising money for COPS in the UK since it started and this year around 200 motorcycles rode into the NMA to launch the service, followed closely by The Police Unity Tour (PUT). PUT is COPS largest fundraiser and in 2023 had 414 cyclists (including support) ride into the NMA.

The National Police Air Service (NPAS) helicopter completed a fly-by with nose-dip salute above the proceedings. The secular service features three families recounting the stories of their fallen officers including, this year, COPS founder Christine Fulton MBE telling the story of the death of her husband PC Lewis Fulton.

The service concluded with the blowing of police whistles, the historic call to action for officers on the street. It was followed by the visit to The Beat – an avenue of trees representing fallen officers – by families, police chiefs, policing organisations and visitors to lay memorial red roses at each force tree.

Peer support activities and peer support weekends

Regular peer support weekends fall into two categories – relationship specific and themed. This year more survivors attended these than ever before.

In 2023 we continued to provide a mix of in-person and virtual events, with a 15% uplift in virtual event attendees and a massive 45% increase in survivors attending our in-person relationship-based peer-support activities.

The three theme weekends, which are open to all survivors, saw the biggest increase in numbers, 51% more attendees in 2023 than 2022. This year's events were particularly popular with a trip to the Chelsea Flower Show and a weekend in London taking in the hit West End musical Wicked.

The final theme weekend, the BPSO Christmas concert, had 43% more attendees than in 2022 and marked the end-of-anniversary year.

Care of Police Survivors

Report of the Trustees (continued)

Additionally, survivors continued with their own virtual get-together events with a monthly book club, a monthly crochet and chatter club and a weekly fitness club.

The survivor-only online portal, which was launched in 2019, continued to gain traction with all events being booked directly through the new space on the website.

The portal continues to grow, and survivors are using it to not only book organised events but also to facilitate Coffee-with-COPS get-togethers, where COPS will reimburse coffee and snacks, up to £10 per head, when two or more survivors meet up to provide support for each other.

Survivors can use the portal to register for support under the Jim McNulty driving legacy programme – which pays for up to ten lessons for a young survivor. Five youngsters benefitted from this support in 2023.

Additionally, families can self-refer themselves to our counselling services through the portal.

Professional support

We continue our relationships with Red Arc and Winston's Wish who deliver personal counselling and support services to survivors.

All of our counselling services saw a rise in demand this year. Almost 40% more survivors received help from Red Arc during 2023 than 2022 with more than 130% more families receiving additional support from Winston's Wish – which specialises in supporting children – during the year.

This massive increase in counselling need has driven the decision by COPS and the trustees to engage with Spectrum Life – a personal app that provides 24/7, 365 days a year, access to counselling for survivors. The Spectrum Life service will go live at the start of 2024.

Red Arc provides personal nurse advisors available to guide individuals and families through challenging situations. As well as providing a listening ear for as long as is required by the beneficiary, Personal Nurse Advisors are able to make recommendations and referrals for other support services, such as specialist counselling, physiotherapy or other professional support services. Red Arc's services are already available to families with financial policies from certain providers, such as Police Mutual. Our partnership ensures that all families have equal opportunity to access these valuable services.

Winston's Wish is a charity specialising in child bereavement support. Through a range of channels, including online resources, telephone support and structured face to face counselling the charity helps children and families come to terms with their bereavement. Winston's Wish services are already available to families of officers who have lost their lives in violent and criminal circumstances. Our partnership ensures equal opportunity for all COPS families to access this support.

The trustees will continue to review and develop opportunities for extending our professional support services and other activities to bring survivors together.

Survivor support and resources manager

Following an extensive search we appointed the charity's first ever support and resources manager. Steve Rothwell joined COPS in June and immediately hit the ground running with a widow's pension case.

The new post is dedicated to helping survivors identify, navigate and source support that may not be available directly from COPS. Initially contracted on a ten hour a month basis it is anticipated this will increase with demand.

The type of support the role will source includes: grants for particular challenges; other support services where families are facing a particular issue; identifying in-force connections for families and finding what additional support forces can offer their survivors.

Care of Police Survivors

Report of the Trustees (continued)

Other support – suicide

Currently COPS do not have a direct bereavement-by-suicide support ability. However, the charity has developed a relationship with the Survivors of Bereavement by Suicide (SOBS) charity. SOBS has launched a police group in response to this relationship. Additionally, COPS chair of trustees Sir Peter Fahy has been working with other police organisations and the Home Office to ensure that deaths by suicide where exposure to traumatic events or the day-to-day pressures of policing are a factor are recognised as deaths in the execution of duty with the consequent financial benefits and other support for the family. This is part of the much wider programme in the Police Service to increase awareness of the mental impact of police work.

Currently, while the Home Office regulations would recognise an officer suicide as a duty-death, this has not been tested in the courts and Sir Peter, together with others, is working to establish this principle both in law and practice.

When this happens, COPS will be in a position to provide direct support to those families where a suicide is deemed to be a duty death.

Statistics show that many more officers die through taking their own lives than through violent criminal action and this also applies in the US and other countries.

Unity House

This year saw a large increase in families visiting Unity House – the charity’s respite house in Weston super Mare. The house was booked out 21 times during the year with very favourable reports. At the end of 2023 there were already 11 weeks booked including a visit by the members of the COPS crochet club – which launched during the pandemic and has, to date, only met online.

As with all Victorian houses, Unity House will require ongoing costs including an improvement to the downstairs flooring.

Keeping in touch

The value placed on ongoing and regular communications from the charity by survivors is notably high. By remaining in touch, survivors feel a valued part of the police family. In 2023 we maintained and increased our very active and visible communications programme across all media platforms – particularly the online newsletter.

Our 2023 survivor survey showed that almost 98% of respondents opened the monthly *Update* newsletter to find out what was going on with COPS with the majority finding it both useful and informative.

Of our social media channels, by far the most popular is Facebook with more than 70% of respondents following this channel (followed by Instagram at 20%). The survivor-only Facebook page – which is administered and run by survivors with no involvement of staff – is used by around half of survivors.

Fundraising

Our fundraising was greatly increased in 2023 to £701K largely due to a massive increase of Police Unity Tour funds to more than £206K (£170K in 2022) and an extraordinary donation of £100K from SSCL.

The Winter Ball was also a stand-out event in 2023, raising £17K more than in 2022. This was driven almost exclusively by the presence of the husband of our patron, Penny Lancaster.

Our regular fundraisers such as Light the Lakes and the Blue Knights law ride all helped increase income and provide a strong footing for our continuing to weather the uncertainty of the cost of living squeeze and increasing inflationary costs.

Care of Police Survivors

Report of the Trustees (continued)

The trustees are keen to thank all those who raised money for COPS, their on-going support enables the charity to continue to grow and develop and to provide more and more services for the survivor families.

Income and expenditure

The principal fundraiser continued to be the Police Unity Tour that raised £206,000 in the year (2022: £170,000). Annual donations from UK Police Forces remained particularly significant in 2023, contributing £110,000 (£88K 2022). Our general donations were boosted by corporate donor Share Services Connected Limited (SSCL), who are the largest provider of business support services for Government, MoD, Police, and the Construction Industry Training Board (CITB) bringing the total to £179K (£48K 2022). However, our other fundraising activities (such as individual challenge events) was down to £64K (£67K 2022).

We did see significant growth in our COPS shop trading activities with an increase from £20,000 in 2022 to £31,000 in 2023.

Despite the increased income the charity finished the year with a deficit of £41K. This was down to two distinct reasons: 1) increased costs due to enhanced activities and 2) inflationary pressure on charges across all activities.

The trustees had budgeted for a deficit at the start of the year and are content with the final outcome.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of free reserves in unrestricted funds at 31st December 2023 would be £200,000.

The trustees believe that given the nature of the support from Care of Police Survivors – creating events and opportunities for survivors to connect – it is essential that a full year of activities can be accommodated by the charity in the event of a catastrophic financial failure. The trustees consider £200,000 to be a suitable allowance for such a timetable of events while running down the charity.

The total funds of the charity as at 31 December 2023 was £764,467 (2022: £805,524). There was a surplus in free reserves of £368,033 including designated reserves but excluding tangible fixed assets. This is well in excess of the £200K reserves policy and still leaves almost £170,000 of free reserves for the charity to function.

Principle financial risks for COPS going forward remains the reliance on the Police Unity Tour (PUT) for fundraising. However, this is mitigated by the inclusion of at least one PUT lead organiser and founder being on the board of trustees of COPS.

Further amelioration of this includes a plan to develop additional income streams in the future including helping to develop other key fundraising events and sourcing funds through grants and trusts.

CEO retirement

Tim Buckley, CEO since April 2018 announced his retirement during the year. Trustees have appointed Lisa Meads, currently the charity's survivor experience manager, to take over the role when Tim steps down in March 2024.

Care of Police Survivors

Report of the Trustees (continued)

FUTURE DEVELOPMENTS

The launch of the Spectrum Life app during 2024 will mark a significant new support function for survivors and, together with the further development of the survivor support and resources manager function, will provide a continued enriching of survivor support.

Additional developments include:

- Development of a plan to engage with more front-line officers.
- Further development of the internet-based survivor portal to provide peer-to-peer support online to those who either don't want to, or find it difficult to, engage with the charity physically.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 27/06/2024 and signed on their behalf by:



Sir Peter Fahy

Chair of the trustees

Care of Police Survivors

Statement of Financial Activities

Independent Examiner's Report to the Trustees of Care of Police Survivors

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 11 to 21.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Rodzynski FCA
Wenn Townsend
Chartered Accountants
Oxford

4 July
..... 2024

Care of Police Survivors

Statement of Financial Activities

	Note	Unrestricted funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£
Income from:					
Donations and legacies	2	652,633	-	652,633	453,663
Other trading activities	3	78,893	-	78,893	58,304
Investments	4	2,768	-	2,768	244
Total Income		734,294	0	734,294	512,211
Expenditure on:					
Costs of raising funds	5	132,328	-	132,328	116,492
Charitable Activities	7	643,023	-	643,023	504,299
Total Expenditure		775,351	0	775,351	620,791
Net Income/Expenditure		-41,057	-	-41,057	-108,581
Transfers between funds					
Net Movement in Funds		-41,057	-	-41,057	-108,581
Reconciliation of Funds					
Total funds brought forward		805,524	-	805,524	914,104
Total funds carried forward		764,467	-	764,467	805,524

Balance Sheet

As at 31 December 2023

Balance Sheet

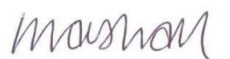
	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	8	396,434	408,897
Total fixed assets		396,434	408,897
Current assets			
Stock	9	29,611	33,228
Debtors	10	64,366	34,128
Cash at bank and in hand		359,559	434,283
Total current assets		453,536	501,639
Creditors: amounts falling due within one year	11	85,503	105,012
Net current assets/(liabilities)		368,033	396,627
Total assets less current liabilities		764,467	805,524
Net assets		764,467	805,524
Funds of the Charity			
Unrestricted funds	16	764,467	805,524
Total unrestricted funds		764,467	805,524
Restricted income funds		-	-
Total charity funds		764,467	805,524

The notes at pages 14 to 21 form part of these accounts

The financial statements were approved by the Board of Trustees on 27/06/2024 and signed on its behalf by



.....
Sir Peter Fahy
Chair of Trustees



.....
Gillian Marshall
President

Care of Police Survivors

Statement of cash flows

For the year to 31 December 2023

	Note	Total Funds 31 December 2023	Total Funds 31 December 2022
		£	£
Cash flows from operating activities:	17	-74,892	-37,923
<i>Net cash provided by (used in) operating activities</i>			
Cash flows from investing activities:			
Dividends, interest and rents from investments		2,768	244
Purchase of property, plant and equipment		-2,600	-68,679
<i>Net cash provided by (used in) investing activities</i>		168	-68,435
<i>Change in cash and cash equivalents in the reporting period</i>		-74,724	-106,358
Cash and cash equivalents at the beginning of the reporting period		434,283	540,641
<i>Cash and cash equivalents at the end of the reporting period</i>		359,559	434,283

Care of Police Survivors

Notes to the accounts

1. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Accounting Practice. Care of Police Survivors meets the definition of a public benefit entity as defined by FRS102.

Assets and liabilities are recognised at the historical cost of the transaction unless otherwise stated in the relevant account policy notes.

b. Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds that have been set aside by the trustees for a particular purpose. The aim of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c. Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees consider it probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for sale or distribution are included in the accounts when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA (Statement of Financial Activities) as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

No amounts are included in the financial statements for services donated by volunteers.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Care of Police Survivors

Notes to the accounts (continued)

d. Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise costs involved in compliance with constitutional and statutory requirements.

e. Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Items of £500 and over of a fixed asset nature are capitalised.

Depreciation is charged so as to write-off the cost of the assets over their useful lives as follows:

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Fixtures & Fittings – 5 years straight line

Land and Property – Land is not depreciated; property is depreciated over 50 years straight line.

Depreciation is not charged on the motor vehicle (registration V12 COP) as it is maintained to a high standard by the Historic Fleet of the Met Police / Met Police Museum, it is not seen as diminishing in value, and therefore any depreciation charge would be immaterial. The motor vehicle is reviewed for impairment annually by the above-mentioned parties.

f. Stocks and work in progress

These are valued at the lower of cost or market value.

g. 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.

h. Contributions to Pension Funds

The pension costs charged against profit represent the amount of contributions payable to the scheme in respect of the accounting period.

i. 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. In performing this review, the trustees have factored in the anticipated impact of Covid-19 on its operations. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Care of Police Survivors

Notes to the accounts (continued)

2 Donations and legacies	2023	2022
	£	£
Donations and legacies	652,633	453,663
	<u>652,633</u>	<u>453,663</u>

3 Other trading activities	2023	2022
	£	£
Merchandise Sales	30,703	20,769
Fundraising Events	48,190	37,535
	<u>78,893</u>	<u>58,304</u>

4 Investments	2023	2022
	£	£
Interest receivable	2,768	244
	<u>2,768</u>	<u>244</u>

5 Raising Funds	2023	2022
Cost of raising funds	£	£
Marketing & PR	6,825	18,712
Online Giving Fees	9,182	9,634
Wages	50,433	37,559
Fundraising Events	49,944	40,232
	<u>116,384</u>	<u>106,137</u>

Other trading activities	2023	2022
	£	£
Cost of Sales	15,944	10,355
	<u>15,944</u>	<u>10,355</u>

Total cost of raising funds	<u>132,328</u>	<u>116,492</u>
------------------------------------	-----------------------	-----------------------

6 Allocation of Governance and Support Costs

Support Costs	2023	2023	2023
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	31,520	17,480	49,000
Office running costs	57,391	5,556	62,947
IT Costs	21,395	-	21,395
Depreciation	15,064	-	15,064
	<u>125,370</u>	<u>23,036</u>	<u>148,406</u>

Care of Police Survivors

Notes to the accounts (continued)

Support Costs	2022	2022	2022
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	36,885	17,925	54,810
Office running costs	51,978	3,256	55,234
IT Costs	18,299	-	18,299
Depreciation	12,631	-	12,631
	<u>119,793</u>	<u>21,181</u>	<u>140,974</u>

All support costs are apportioned on the basis of staff time

Governance Costs	2023	2022
	£	£
Independent Examination	1,620	1,500
Trustee Expenses & Meetings	3,936	1,756
Staff Costs	17,480	17,925
Total	<u>23,036</u>	<u>21,181</u>

7 Analysis of charitable expenditure

2023	Direct Costs	Support Costs	2023 Total
	£	£	£
Peer Support Activities	383,951	103,886	487,837
Professional Support	38,863	22,260	61,123
Survivor Engagement and Communication	71,803	22,260	94,063
	<u>494,617</u>	<u>148,406</u>	<u>643,023</u>

2022	Direct Costs	Support Costs	2022 Total
	£	£	£
Peer Support Activities	291,836	98,682	390,518
Professional Support	25,119	21,146	46,265
Survivor Engagement and Communication	46,370	21,146	67,516
	<u>363,325</u>	<u>140,974</u>	<u>504,299</u>

Care of Police Survivors

Notes to the accounts (continued)

8 Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Fixtures & Fittings £	Property £	Total £
Cost					
At 1 January 2023	6,000	16,360	27,441	377,872	427,673
Additions	-	1,431	1,169	-	2,600
Disposals	-	-	-	-	-
At 31 December 2023	6,000	17,791	28,610	377,872	430,273
Depreciation					
At 1 January 2023	-	9,183	4,036	5,557	18,776
Charge for the year	-	3,815	5,690	5,558	15,063
Revaluation	-	-	-	-	-
At 31 December 2023	-	12,998	9,726	11,115	33,839
Net book value at 1 January 2023	6,000	7,177	23,405	372,315	408,897
Net Book Value at 31 December 2023	6,000	4,793	18,884	366,757	396,434

The motor vehicle was valued at 31st December 2023 at fair value by the Trustees.

The original cost of the motor vehicle was £6,000 (2022: £6,000). There has been no valuation of the motor vehicle by an independent valuer.

Unity House property is split between cost of land and property. There is no depreciation on the land element, the property is depreciated over 50 years.

9 Stock

	2023 £	2022 £
Merchandise	<u>29,611</u>	<u>33,228</u>

10 Debtors

	2023 £	2022 £
Other Debtors	8,100	4,000
Prepayments & Accrued Income	56,266	30,128
	<u>64,366</u>	<u>34,128</u>

11 Creditors

	2023 £	2022 £
Trade Creditors	24,472	10,727
Other taxation and social security	4,087	3,589
Other creditors	-	2,700
Accruals & Deferred income	56,944	87,996
	<u>85,503</u>	<u>105,012</u>

Care of Police Survivors

Notes to the accounts (continued)

12 Trustees remuneration and expenses

Trustees received no remuneration (2022: nil) or benefits (2022: nil) from the charity during the year for performing their duties as trustees .

They are entitled to claim legitimate expenses incurred on behalf of the charity.

	2023	2022
Number of trustees who were paid expenses	<u>2</u>	<u>2</u>

	2023	2022
Reimbursement of expenses incurred on behalf of the charity eg travel, accommodation etc	£	£
Total amount paid	<u>1,636</u>	<u>531</u>

13 Staff Costs

	2023	2022
	£	£
Gross wages, salaries and benefits in kind	171,040	164,920
Social Security costs	8,050	7,016
Pension costs	<u>7,718</u>	<u>9,115</u>
Total Staff Costs	<u>186,808</u>	<u>181,051</u>

The average number of persons employed by the charity during the period was as follows:

	2023	2022
Employees	<u>9</u>	<u>10</u>

The Board considers its key management personnel comprise the trustees and the Chief Executive Officer and the Senior Financial Controller.

The total employment benefits including employer pension contributions of the key management personnel were £78,847(2022: £76,429). No employees had employee benefits in excess of £60,000 (2022: nil)

14 Fees for examination or audit of the accounts

	2023	2022
	£	£
Independent Examiner's remuneration for the Independent Examination of the annual accounts	1,620	1,500

15 Related Party Transactions

The Police Unity Tour organise an annual cycle ride open to police officers and members of the police family. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for COPS. The amount raised from the event in 2023 and donated to COPS was £205,506 (2022: £169,996). Rob Atkin is one of the founders of the Police Unity Tour and a lead member of it's organising committee.

Care of Police Survivors

Notes to the accounts (continued)

16 Statement of Funds

	Fund balance b/f 31.12.22 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.23 £
Unrestricted Funds					
General Fund	699,742	734,294	-773,855	-	660,181
Resource & Support Manager	100,000	-	-1,496	-	98,504
Designated Fund - Unity House	5,782	-	-	-	5,782
Total unrestricted funds	805,524	734,294	-775,351	-	764,467
Restricted Funds					
Survivor Weekend	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total Funds	805,524	734,294	-775,351	-	764,467

General Fund

The General Fund represents free funds to support the charity in the next 12 months which are not designated for particular purposes and provide certainty that we can meet our obligations.

Designated Fund

Unity House

This fund was designated by the Trustees for the purchase of a property to provide a location for Survivor families to meet. A property was purchased in Weston-Super-Mare in December 2021. Funds have been designated for the cost of repairs and improvements, furnishing the property and ongoing servicing costs.

Resource & Support Manager

The legacy received in 2021 for £100,000 has been designated to enable the charity to recruit a Resource & Support Manager to assist Survivors.

	Fund balance b/f 31.12.21 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.22 £
Unrestricted Funds					
General Fund	739,104	511,811	-551,173	-	699,742
Resource & Support Manager	100,000	-	-	-	100,000
Designated Fund - Unity House	75,000	-	69,218	-	5,782
Total unrestricted funds	914,104	511,811	-620,391	-	805,524
Restricted Funds					
Survivor Weekend	-	400	-400	-	0
Total restricted funds	0	400	-400	-	0
Total Funds	914,104	512,211	-620,791	-	805,524

Care of Police Survivors

Notes to the accounts (continued)

17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	-41,057	-108,580
Adjustment for:		
Depreciation charges	15,063	12,631
(Gains)/Losses on investments	-	-
Dividends, interest and rents from investments	-2,768	-244
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	3,617	-11,877
(Increase)/decrease in debtors	-30,238	-3,994
Increase/(decrease) in creditors	-19,509	74,141
<i>Net cash provided by (used in) operating activities</i>	-74,892	-37,923

18 Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	359,559	434,283
Total cash and cash equivalents	359,559	434,283

19 Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Due within one year	24,900	23,850
Due within 2-5 years	18,675	43,575
	43,575	67,425

CARE OF POLICE SURVIVORS

England & Wales - Charity number 1170760

Accounts

Charity Number: 1170760 (England and Wales)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2022

Contents

	Page
Legal and Administrative Information	2
Trustees' Report	3-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to Financial Statements	13-20

Legal and Administrative Information

Charity number: 1170760 (England and Wales)

Business address: 1st Floor
Victoria House
Cygnet Drive
Tamworth
Staffordshire, B79 7RU

Trustees: Robert Atkin MBE

Simon Cole QPM (deceased March 2022)

Sir Peter Fahy

Gary Lawrie

Annabel Poate-Joyner

Trevor Woodward (appointed 22/09/22 resigned 04/12/2022)

Gillian Marshall

John Cook

Tracy Walker

Chris Noble (appointed 22/09/2022)

Steven Hartshorn (appointed 22/09/2022)

Chief Executive Officer: Tim Buckley

Independent Examiners: Wenn Townsend
30 St Giles'
Oxford
OX1 3LE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Care of Police Survivors

Report of the Trustees

OVERVIEW

The trustees present their annual report together with the financial statements of Care of Police Survivors for the year ended 31 December 2022. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation (Number 1170760, registered on 14 December 2016) in England and Wales.

The charity is led by a board of trustees. At 31/12/2022, there were nine trustees on the board. Trustees are appointed by the board with regard to the applicant's knowledge and skills, and how these relate to the needs of the board in providing effective governance and development of the organisation. The board continued to develop and adjust throughout the year to establish appropriate membership ratios between police, survivor and independent trustees.

Trustees are recruited to the board after a retirement or term is complete or when a skills audit of the board indicate that particular knowledge or experience is required. Trustees are recruited in a number of ways depending on whether they are police, survivor or independent trustees.

The board of trustees meet four times a year and is responsible for the strategic direction and overall governance of the charity. Day-to-day decisions are delegated to the chief executive officer and through him to the paid operational team. Additionally, given the complexity of the beneficiary group, there is also an eligibility sub-committee of the board to adjudicate and decide on matters relating to eligibility to receive COPS benefits.

The chief executive officer is responsible for delivering the strategic aims of the charity.

The charity continues to run as a CIO, having transferred the assets in 2017 from the original Trust. However, the Trust continues to exist in England and Wales because historic agreements and transactions reference its number. Once such agreements expire the Trust will be wound up.

The paid staff team works alongside an advisory network of volunteers (40 individuals at 31/12/2022).

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Key management personnel remuneration

The trustees consider the board of trustees, the chief executive and the senior financial controller as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 12 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arise.

Care of Police Survivors

Report of the Trustees (continued)

The CEO's salary is considered on an annual basis by the trustees. Together with all members of staff the CEO is a part-time role. The trustees also decide on any annual percentage increase in salaries, this is applied to the CEO and all members of staff equally.

Purpose, Objectives and activities

The charity exists to provide support for families of police officers and staff who have died on duty and help improve their lives.

This support is primarily peer support through organised events, personal contact and friendship and a shared understanding of the circumstances in which survivor families find themselves.

The charity also provides access to, and funding for, specialist care and counselling when required.

By promoting and fostering successful peer support opportunities and on-going relationships Care of Police Survivors provides public benefit by helping beneficiaries improve quality of life through increased sense of belonging and inclusion. This in turn improves quality of life and the ability to cope with the profound loss of a loved family member.

The specialist, professional, care – whether it be counselling or other interventions – have tangible benefits for the individuals concerned, their immediate families and their wider communities.

While the benefit is primarily felt by the immediate beneficiaries of COPS there is an extended benefit to individuals and organisations that have incidental involvement with the families.

Additionally, the benefit extends to improving individual and family function with increased self-awareness and strength.

All decisions about the charity's activities – from what events will be run through to who should be engaged with the charity are taken through the lens of “is this going to improve survivors' wellbeing?”, and “how will this help develop survivor peer support.”

The charity also provides the opportunity for the Police Service and wider community to show their respect and appreciation of the sacrifice police officers dying on duty have made through the support of the families they have left behind.

The trustees have regard to the Charity Commission's guidance on public benefit.

Activities aims

The principal focus is on creating environments and moments that allow survivors to foster and develop their own peer support networks. However, we recognise that while peer support is very powerful it also needs to be managed, to this end we have started to roll-out peer-support training activities to ensure real benefit is being felt by those taking part in our events.

Enabling peer-support success ensures COPS furthers its legal purpose of providing support to the survivor members of families where an officer has died on duty.

Our success is measured both anecdotally, through regular conversations with beneficiaries and through survivor surveys.

Care of Police Survivors

Report of the Trustees (continued)

REVIEW OF ACTIVITIES

On-going COVID-19 impact and reaction

While 2022 saw the lifting of all Government imposed restrictions there was still a hangover from the pandemic. The principal impact, however, was for those survivors who still felt too nervous to fully engage with the charity's physical events.

The charity continued to rise to the challenge, operating a hybrid working system for staff – with a mix of working from home and working in the office, running virtual events, further developing on-line opportunities for survivors to connect and continuing regular communications with beneficiaries.

The trustees agreed at the start of 2020 that the family of any officer who died from the virus, where there was a possibility, the officer had caught the disease while on duty, would be deemed a death on duty and eligible for COPS support.

During the year five further officers died on duty and we started supporting 42 survivors – 11 bereaved during the year and 31 legacy survivors, whose officers had died in previous years.

Annual Survivors Weekend and Service of Remembrance

The Commonwealth Games in Birmingham clashed with our regular end-of-July date for the annual get-together, so we moved the event into August for this year only.

The date change had a knock-on effect for our fundraising effort and our attendance – however, while each were reduced the impact, aside from financial, was minimal compared to the Covid lockdown year.

Because of the on-going challenges for many survivors being able to, or confident enough to attend the physical survivor weekend we also live-streamed key events including, the arrival of the PUT at Drayton Manor, a candle-making session, and the whole of the Service of Remembrance.

The decision to continue to broadcast the annual service of remembrance has been warmly welcomed by those survivors who, either by their vulnerability or age, cannot attend in person.

Peer support activities and peer support weekends

Regular peers support weekends fall into two categories – relationship specific and themed.

In 2022 with the lifting of lockdown restrictions we were able to hold a full series of physical peer support events, in particular the Parents weekend at Blenheim Palace, Siblings weekend at Bletchley Park, and a themed pottery weekend.

These were well attended and enjoyed by everyone who took part.

Our virtual peer support events continued to gain popularity with topics such as candle-making and Christmas Card painting.

Additionally, survivors continued with their own virtual get-together events with a monthly book club, a monthly crochet and chatter club and a weekly fitness club.

The new survivor-only online portal, which was launched in 2019, gained traction with all events being booked directly through the new space on the website.

The portal continues to grow and survivors are using it to not only book organised events but also to facilitate Coffee-with-COPS get-togethers, where COPS will reimburse coffee and snacks, up to £10 per head, when two or more survivors meet up to provide support for each other.

Professional support

We continue our relationships with Red Arc and Winston's Wish who deliver personal counselling and support services to survivors. During 2022 Red Arc provided support for 20 survivors and Winston's

Care of Police Survivors

Report of the Trustees (continued)

Wish provided bereavement support for three families.

As with all other services of this type the work of these organisations went online with only the most extreme cases requiring any face-to-face meetings with counsellors.

Red Arc provides personal nurse advisors available to guide individuals and families through challenging situations. As well as providing a listening ear for as long as is required by the beneficiary, Personal Nurse Advisors are able to make recommendations and referrals for other support services, such as specialist counselling, physiotherapy or other professional support services. Red Arc's services are already available to families with financial policies from certain providers, such as Police Mutual. Our partnership ensures that all families have equal opportunity to access these valuable services.

Winston's Wish is a charity specialising in child bereavement support. Through a range of channels, including online resources, telephone support and structured face to face counselling the charity helps children and families come to terms with their bereavement. Winston's Wish services are already available to families of officers who have lost their lives in violent and criminal circumstances. Our partnership ensures equal opportunity for all COPS families to access this support.

The trustees are continuing to review and develop opportunities for extending our professional support services and other activities to bring survivors together.

Other support

When charity co-founder, Jim McNulty died he left a legacy within COPS to provide driving lessons for the children of officers that have died on duty. Six young survivors each had ten driving lessons paid for by the charity under this legacy scheme.

Keeping in touch

The value placed on ongoing and regular communications from the charity by survivors is notably high. By remaining in touch, survivors feel a valued part of the police family. In 2022 we maintained and increased our very active and visible communications programme across all media platforms – particularly the online newsletter and activities that had started during the pandemic lockdowns.

Fundraising

Our fundraising was down £100K in 2022 due in part from a reduced Police Unity Tour and a general reduction in general donations driven by global uncertainty following the pandemic. The reduction of income was managed through the use of reserves with an anticipated return to normal levels of income through 2023 and 2024.

Our regular fundraisers such as Light the Lakes and the Blue Knights law ride all helped increase income and provide a strong footing for our continuing to weather the uncertainty of the post-Covid, increasing costs, environment. We are also truly grateful to police forces across the UK who enter into a 3 year commitment to make an annual donation to COPS. The total funds received from the forces in 2022 was £88,000.

The trustees are keen to thank all those who raised money for COPS, their on-going support enables the charity to continue to grow and develop and to provide more and more services for the survivor families.

Unity House

The first half of 2022 was used to refurbish Unity House and get it ready for families to use.

Take up was slow initially because of a restriction on use by families – requiring more than one family to use the house at the same time. However, in the Autumn the trustees decided to extend booking availability to individual families and bookings had started to pick up with families starting to use the house in December.

It is anticipated that 2023 will see a significant uptake in demand.

Care of Police Survivors

Report of the Trustees (continued)

Income and expenditure

The principal fundraiser continued to be the Police Unity Tour that raised £170,000 in the year (2021: £173,000 from two events). Annual donations from UK Police Forces remained particularly significant in 2022, contributing £88,000. Total income from Donations and Legacies was £453,663 in 2022.

We did see significant growth in our other trading activities with a 65% increase from £35,000 in 2021 to £58,000 in 2022 – driven exclusively by the success of the COPS Winter Ball.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of free reserves in unrestricted funds at 31st December 2022 would be £200,000.

The trustees believe that given the nature of the support from Care of Police Survivors – creating events and opportunities for survivors to connect – it is essential that a full year of activities can be accommodated by the charity in the event of a catastrophic financial failure. £200,000 allows for such a timetable of events while running down the charity.

The total funds of the charity as at 31 December 2022 was £805,524 (2021: £914,104). There was a surplus in free reserves of £396,627 including designated reserves but excluding tangible fixed assets. This is well in excess of the £200K reserves policy and still leaves almost £200,000 of free reserves for the charity to function.

Principle financial risks for COPS going forward remains the reliance on the Police Unity Tour (PUT) for fundraising. However, this is mitigated by the inclusion of at least one PUT lead organiser and founder being on the board of trustees of COPS.

Further amelioration of this includes a plan to develop additional income streams in the future including helping to develop other key fundraising events and sourcing funds through grants and trusts.

FUTURE DEVELOPMENTS

The survivor families have asked for some time for a dedicated individual to support them with complex challenges such as applications for financial help or support in navigating the complex landscape of force benevolent funds and police widows' pensions.

In 2021 the trustees agreed the £100K legacy payment from that year should be used to fund that person, as of the end of 2022 that individual had yet to be recruited despite two rounds of interviews. However, the search continues and this continues to be a priority.

Additionally, the trustees are looking for a closer collaboration with Survivors of Bereavement of Suicide to develop a specific offering for the families of police officers that take their own lives. There are also plans to develop a wellbeing offering for survivors.

Additional developments include:

- Increase in the number of survivor weekends with an additional Christmas weekend in December.
- Development of a plan to engage with more front-line officers.
- Further development of the internet-based survivor portal to provide peer-to-peer support online to those who either don't want to, or find it difficult to, engage with the charity physically.

Care of Police Survivors

Report of the Trustees (continued)

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 15/06/2023 and signed on their behalf by:



Sir Peter Fahy

Chair of the trustees

Care of Police Survivors

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Care of Police Survivors

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out on pages 10 to 20.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Rodzynski FCA
Wenn Townsend
Chartered Accountants
Oxford

.....27/06/2023

Care of Police Survivors

Statement of Financial Activities

As at 31 December 2022

	Note	Unrestricted funds	Restricted funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations and legacies	2	453,263	400	453,663	580,148
Other trading activities	3	58,304	-	58,304	35,435
Investments	4	244	-	244	43
Total Income		511,811	400	512,211	615,626
Expenditure on:					
Costs of raising funds	5	116,492	-	116,492	69,120
Charitable Activities	7	503,899	400	504,299	451,172
Total Expenditure		620,391	400	620,791	520,292
Net Income/Expenditure		-108,580	-	-108,580	95,334
Transfers between funds					
Net Movement in Funds		-108,580	-	-108,580	95,334
Reconciliation of Funds					
Total funds brought forward		914,104	-	914,104	818,770
Total funds carried forward		805,524	-	805,524	914,104

Balance Sheet

As at 31 December 2022

Balance Sheet

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	8	408,897	352,849
Total fixed assets		408,897	352,849
Current assets			
Stock	9	33,228	21,351
Debtors	10	34,128	30,134
Cash at bank and in hand		434,283	540,641
Total current assets		501,639	592,126
Creditors: amounts falling due within one year	11	105,012	30,871
Net current assets/(liabilities)		396,627	561,255
Total assets less current liabilities		805,524	914,104
Net assets		805,524	914,104
Funds of the Charity			
Unrestricted funds	16	805,524	914,104
Total unrestricted funds		805,524	914,104
Restricted income funds		-	-
Total charity funds		805,524	914,104

The notes at pages 12 to 20 form part of these accounts

The financial statements were approved by the Board of Trustees on 15/06/2023 and signed on it's behalf by



.....
Sir Peter Fahy
Chair of Trustees



.....
Gillian Marshall
President

Care of Police Survivors

Statement of cash flows

For the year to 31 December 2022

Statement of cash flows

	Note	Total Funds 31 December 2022	Total Funds 31 December 2021
		£	£
Cash flows from operating activities:	17	-37,923	110,256
<i>Net cash provided by (used in) operating activities</i>			
Cash flows from investing activities:			
Dividends, interest and rents from investments		244	43
Purchase of property, plant and equipment		-68,679	-343,628
<i>Net cash provided by (used in) investing activities</i>		-68,435	-343,585
<i>Change in cash and cash equivalents in the reporting period</i>		-106,358	-233,329
<i>Cash and cash equivalents at the beginning of the reporting period</i>		540,641	773,970
<i>Cash and cash equivalents at the end of the reporting period</i>		434,283	540,641

Care of Police Survivors

Notes to the accounts

1. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Accounting Practice. Care of Police Survivors meets the definition of a public benefit entity as defined by FRS102.

Assets and liabilities are recognised at the historical cost of the transaction unless otherwise stated in the relevant account policy notes.

b. Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds that have been set aside by the trustees for a particular purpose. The aim of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c. Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees consider it probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for sale or distribution are included in the accounts when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

No amounts are included in the financial statements for services donated by volunteers.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Care of Police Survivors

Notes to the accounts (continued)

d. Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise costs involved in compliance with constitutional and statutory requirements.

e. Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Items of £500 and over of a fixed asset nature are capitalised.

Depreciation is charged so as to write-off the cost of the assets over their useful lives as follows:

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Fixtures & Fittings – 5 years straight line

Land and Property – Land is not depreciated; property is depreciated over 50 years straight line

Depreciation is not charged on the motor vehicle as it is maintained to a high standard, is not seen as diminishing in value, and therefore any depreciation charge would be immaterial. The motor vehicle is reviewed for impairment annually.

f. Stocks and work in progress

These are valued at the lower of cost or market value.

g. 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.

h. Contributions to Pension Funds

The pension costs charged against profit represent the amount of contributions payable to the scheme in respect of the accounting period.

i. 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. In performing this review, the trustees have factored in the anticipated impact of Covid-19 on its operations. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Care of Police Survivors

Notes to the accounts (continued)

2 Donations and legacies	2022	2021
	£	£
Donations and legacies	453,663	580,148
	<u>453,663</u>	<u>580,148</u>

3 Other trading activities	2022	2021
	£	£
Merchandise Sales	20,769	21,770
Fundraising Events	37,535	13,665
	<u>58,304</u>	<u>35,435</u>

4 Investments	2022	2021
	£	£
Interest receivable	244	43
	<u>244</u>	<u>43</u>

5 Raising Funds	2022	2021
	£	£
Cost of raising funds		
Marketing & PR	18,712	12,365
Online Giving Fees	9,634	9,686
Wages	37,559	26,927
Fundraising Events	40,232	9,868
	<u>106,137</u>	<u>58,846</u>

Other trading activities	2022	2021
	£	£
Cost of Sales	10,355	10,274
	<u>10,355</u>	<u>10,274</u>

Total cost of raising funds	<u>116,492</u>	<u>69,120</u>
------------------------------------	-----------------------	----------------------

6 Allocation of Governance and Support Costs

Support Costs	2022	2022	2022
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	36,885	17,925	54,810
Office running costs	51,978	-	51,978
IT Costs	18,299	-	18,299
Depreciation	12,631	-	12,631
	<u>119,793</u>	<u>17,925</u>	<u>137,718</u>

Care of Police Survivors

Notes to the accounts (continued)

Support Costs	2021	2021	2021
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	31,001	16,747	47,748
Office running costs	47,944	-	47,944
IT Costs	15,325	-	15,325
Depreciation	2,006	-	2,006
	<u>96,276</u>	<u>16,747</u>	<u>113,023</u>

All support costs are apportioned on the basis of staff time

Governance Costs	2022	2021
	£	£
Independent Examination	1,500	1,500
Trustee Expenses & Meetings	1,756	910
Support Costs	17,925	16,747
Total	<u>21,181</u>	<u>19,157</u>

7 Analysis of charitable expenditure

2022	Direct Costs	Support Costs	2022 Total
	£	£	£
Peer Support Activities	291,836	98,682	390,518
Professional Support	25,119	21,146	46,265
Survivor Engagement and Communication	46,370	21,146	67,516
	<u>363,325</u>	<u>140,974</u>	<u>504,299</u>

2021	Direct Costs	Support Costs	2021 Total
	£	£	£
Peer Support Activities	242,395	80,803	323,198
Professional Support	20,876	17,315	38,191
Survivor Engagement and Communication	72,468	17,315	89,783
	<u>335,739</u>	<u>115,433</u>	<u>451,172</u>

+

Care of Police Survivors

Notes to the accounts (continued)

8 Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Fixtures & Fittings	Property	Total
	£	£	£	£	£
Cost					
At 1 January 2022	6,000	12,459	-	340,535	358,994
Additions	-	3,901	27,441	37,337	68,679
Disposals	-	-	-	-	-
At 31 December 2022	6,000	16,360	27,441	377,872	427,673
Depreciation					
At 1 January 2022	-	6,145	-	-	6,145
Charge for the year	-	3,038	4,036	5,557	12,631
Revaluation	-	-	-	-	-
At 31 December 2022	-	9,183	4,036	5,557	18,776
Net book value at 1 January 2022	6,000	6,314	-	340,535	352,849
Net Book Value at 31 December 2022	6,000	7,177	23,405	372,315	408,897

The motor vehicle was valued at 31st December 2022 at fair value by the Trustees.

The original cost of the motor vehicle was £6,000 (2021: £6,000). There has been no valuation of the motor vehicle by an independent valuer.

Unity House property is split between cost of land and property. There is no depreciation on the land element, the property is depreciated over 50 years.

9 Stock

	2022	2021
	£	£
Merchandise	33,228	21,351

10 Debtors

	2022	2021
	£	£
Other Debtors	4,000	2,500
Prepayments & Accrued Income	30,128	27,634
	34,128	30,134

11 Creditors

	2022	2021
	£	£
Trade Creditors	10,727	16,318
Other taxation and social security	3,589	2,742
Other creditors	2,700	935
Accruals & Deferred income	87,996	10,876
	105,012	30,871

Care of Police Survivors

Notes to the accounts (continued)

12 Trustees remuneration and expenses

Trustees received no remuneration (2021: nil) or benefits (2021: nil) from the charity during the year for performing their duties as trustees .

They are entitled to claim legitimate expenses incurred on behalf of the charity.

	2022	2021
Number of trustees who were paid expenses	2	1

	2022	2021
Reimbursement of expenses incurred on behalf of the charity eg travel, accommodation etc	£	£
Total amount paid	531	260

13 Staff Costs

	2022	2021
	£	£
Gross wages, salaries and benefits in kind	164,920	144,850
Social Security costs	7,016	6,957
Pension costs	9,115	6,253
Total Staff Costs	181,051	158,060

The average number of persons employed by the charity during the period was as follows:

	2022	2021
Employees	10	8

The Board considers its key management personnel comprise the trustees and the Chief Executive Officer and the Senior Financial Controller.

The total employment benefits including employer pension contributions of the key management personnel were £76,429 (2021: £72,097). No employees had employee benefits in excess of £60,000 (2021: nil)

14 Fees for examination or audit of the accounts

	2022	2021
	£	£
Independent Examiner's remuneration for the Independent Examination of the annual accounts	1,500	1,500

15 Related Party Transactions

The Police Unity Tour organise an annual cycle ride open to police officers and members of the police family. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for COPS. The amount raised from the event in 2022 and donated to COPS was £169,996 (2021: £173,078). Rob Atkin is one of the founders of the Police Unity Tour and a lead member of it's organising committee.

Care of Police Survivors

Notes to the accounts (continued)

16 Statement of Funds

	Fund balance b/f 31.12.21 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.22 £
Unrestricted Funds					
General Fund	739,104	512,211	-551,573	-	699,742
Resource & Support Manager	100,000	-	-	-	100,000
Designated Fund - Unity House	75,000	-	-69,218	-	5,782
Total unrestricted funds	914,104	512,211	-620,791	-	805,524
Restricted Funds					
Survivor Weekend	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total Funds	914,104	512,211	-620,791	-	805,524

General Fund

The General Fund represents free funds to support the charity in the next 12 months which are not designated for particular purposes and provide certainty that we can meet our obligations.

Designated Fund

Unity House

This fund was designated by the Trustees for the purchase of a property to provide a location for Survivor families to meet. A property was purchased in Weston-Super-Mare in December 2021. Funds have been designated for the cost of repairs and improvements, furnishing the property and ongoing servicing costs.

Resource & Support Manager

The legacy received in 2021 for £100,000 has been designated to enable the charity to recruit a Resource & Support Manager to assist Survivors.

	Fund balance b/f 31.12.20 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.21 £
Unrestricted Funds					
General Fund	418,770	615,226	-519,892	225,000	739,104
Resource & Support Manager	-	-	-	100,000	100,000
Designated Fund - Unity House	400,000	-	-	-325,000	75,000
Total unrestricted funds	818,770	615,226	-519,892	-	914,104
Restricted Funds					
Survivor Weekend	-	400	-400	-	-
Total restricted funds	-	400	-400	-	-
Total Funds	818,770	615,626	-520,292	-	914,104

Care of Police Survivors

Notes to the accounts (continued)

17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022	2021
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	-108,580	95,334
Adjustment for:		
Depreciation charges	12,631	2,006
(Gains)/Losses on investments	-	-
Dividends, interest and rents from investments	-244	-43
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	-11,877	4,272
(Increase)/decrease in debtors	-3,994	-5,327
Increase/(decrease) in creditors	74,141	14,014
<i>Net cash provided by (used in) operating activities</i>	-37,923	110,256

18 Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	434,283	540,641
Total cash and cash equivalents	434,283	540,641

19 Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Due within one year	23,850	15,480
Due within 2-5 years	43,575	-
	67,425	15,480

CARE OF POLICE SURVIVORS

England & Wales - Charity number 1170760

Accounts

Charity Number: 1170760 (England and Wales)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2021

Contents

	Page
Legal and Administrative Information	2
Trustees' Report	3-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to Financial Statements	13-20

Legal and Administrative Information

Charity number: 1170760 (England and Wales)

Business address: 1st Floor
Victoria House
Cygnet Drive
Tamworth
Staffordshire, B79 7RU

Trustees: Robert Atkin MBE
Simon Cole QPM
Sir Peter Fahy
Gary Lawrie
Annabel Poate-Joyner
Stuart Turner (Resigned 12/03/2021)
Trevor Woodward (Resigned 15/10/2021)
Don Speakman (Deceased 14/01/2021)
Gillian Marshall
Tracy Walker (appointed 11/06/2021)
John Cook

Chief Executive Officer: Tim Buckley

Auditors: Wenn Townsend
30 St Giles'
Oxford
OX1 3LE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Care of Police Survivors

Report of the Trustees

OVERVIEW

The Trustees present their annual report together with the financial statements of Care of Police Survivors for the year ended 31 December 2021. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation (Number 1170760, registered on 14 December 2016) in England and Wales.

The charity is led by a Board of Trustees. At 31 December 2021, there were 8 Trustees on the Board. Trustees are appointed by the Board with regard to the applicant's knowledge and skills, and how these relate to the needs of the Board in providing effective governance and development of the organisation. The Board continued to develop and adjust throughout the year to establish appropriate membership ratios between police, survivor and independent Trustees.

Trustees are recruited to the board after a retirement or term is complete or when a skills audit of the board indicate that particular knowledge or experience is required. Trustees are recruited in a number of ways depending on whether they are police, survivor or independent Trustees.

The board of Trustees meet four times a year and is responsible for the strategic direction and overall governance of the charity. Day-to-day decisions are delegated to the chief executive officer and through him to the paid operational team. Additionally, given the complexity of the beneficiary group, there is also an eligibility sub-committee of the board to adjudicate and decide on matters relating to eligibility to receive COPS benefits.

The chief executive officer is responsible for delivering the strategic aims of the charity.

The charity continues to run as a CIO, having transferred the assets in 2017 from the original Trust. However, the Trust continues to exist in England and Wales because historic agreements and transactions reference its number. Once such agreements expire the Trust will be wound up.

The paid staff team works alongside an advisory network of volunteers (37 individuals at 31/12/2021).

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Key management personnel remuneration

The Trustees consider the board of Trustees, the chief executive and the senior financial controller as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 12 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arise.

Care of Police Survivors

Report of the Trustees (continued)

The CEO's salary is considered on an annual basis by the Trustees. Together with all members of staff the CEO is a part-time role. The Trustees also decide on any annual percentage increase in salaries, this is applied to the CEO and all members of staff equally.

Purpose, Objectives and activities

The charity exists to provide support for families of police officers who have died on duty and help improve their lives.

This support is primarily in the shape of peer support through organised events, personal contact and friendship and a shared understanding of the circumstances in which survivor families find themselves.

The charity also provides access to, and funding for, specialist care and counselling when required.

By promoting and fostering successful peer-support opportunities and on-going relationships Care of Police Survivors provides public benefit by helping beneficiaries improve quality of life through increased sense of belonging and inclusion. This in turn improves quality of life and the ability to cope with the profound loss of a loved family member.

The specialist, professional, care – whether it be counselling or other interventions – have tangible benefits for the individuals concerned, their immediate families and their wider communities.

While the benefit is primarily felt by the immediate beneficiaries of COPS there is an extended benefit to individuals and organisations that have incidental involvement with the families.

Additionally, the benefit extends to improving individual and family function with increased self-awareness and strength.

All decisions about the charity's activities – from what events will be run through to who should be engaged with the charity are taken through the lens of "is this going to improve survivor's wellbeing?", and "how will this help develop survivor peer support."

The trustees have regard to the Charity Commission's guidance on public benefit.

Activities aims

The principal focus is on creating environments and moments that allow survivors to foster and develop their own peer support networks. However, we recognise that while peer support is very powerful it also needs to be managed, to this end we are developing peer-support training activities to ensure real benefit is being felt by those taking part in our events.

Enabling peer-support success ensures COPS furthers its legal purpose of providing support to the survivor members of families where an officer has died on duty.

Our success is measured both anecdotally, through regular conversations with beneficiaries and through biannual survivor surveys.

Care of Police Survivors

Report of the Trustees (continued)

REVIEW OF ACTIVITIES

COVID-19 impact and reaction

The year was obviously dominated by the continuing impact of the COVID-19 pandemic.

However, unlike 2020 we were able to run our annual survivor weekend and Service of Remembrance at the National Memorial Arboretum.

Despite the ongoing effect on daily life the charity continued to rise to the challenge, operating remotely, running virtual events, further developing on-line opportunities for survivors to connect and increasing communications with beneficiaries.

The trustees agreed at the start of 2020 the family of any officer that died from the virus, where there was a possibility the officer had caught the disease while on duty, would be deemed a death on duty and eligible for COPS support.

During the year 13 officers died on duty including nine from COVID and we started supporting 69 survivors – 29 bereaved during the year and 40 legacy survivors, whose officers had died in previous years.

Annual Survivors Weekend and Service of Remembrance

After a year away from social get togethers the survivors embraced the opportunity to gather for the annual survivor weekend and Service of Remembrance.

This was exceptionally well attended and proved to be a great start to physical get-togethers for the remainder of the year.

Having missed the 2020 event, it was a very emotional rekindling of connections for many of the survivors.

The annual service of remembrance was also extraordinarily powerful both in the traditional sense of the number of officers who lost their lives on duty during the previous year, but also as a moment to bring survivors and members of the police forces together for the first time in almost 18 months.

Because of the on-going challenges for many survivors being able to, or confident enough to attend the physical survivor weekend we also live-streamed key events including, the arrival of the Police Unity Tour (PUT) at Drayton Manor, a candle-making session, and the whole of the Service of Remembrance.

The survivors who were unable to be at the physical event were delighted with the ability to join the event virtually, so much so that we have decided to continue to offer the live-streaming.

Peer support activities and peer support weekends

Regular peers support weekends fall into two categories – relationship specific and themed.

After the lifting of lockdown at the start of Summer we were able to hold a series of physical peer support events, in particular the parents weekend at Studley Castle, the children's weekend at Sea Life Centre Birmingham and a themed weekend based on baking.

These were well attended and enjoyed by everyone who took part.

Our virtual peer support events continued to gain popularity with topics such as a coffee-barista event and a pamper-product evening.

Additionally, two of our survivors launched their own virtual get-together events with a monthly book club, a monthly crochet and chatter club and a weekly fitness club.

The new survivor-only online portal, which was launched in 2019, gained traction with all events being booked directly through the new space on the website.

Care of Police Survivors

Report of the Trustees (continued)

The portal continues to gain traction and survivors are using it to not only book organised events but also to sort out Coffee-with-COPS get-togethers, where COPS will reimburse coffee and snacks, up to £10 per head, where two or more survivors meet up to provide support for each other.

Professional support

We continue our relationships with Red Arc and Winston's Wish who deliver personal counselling and support services to survivors. During 2021 Red Arc and Winston's Wish provided bereavement and other support for 12 families.

As with all other services of this type the work of these organisations went online with only the most extreme cases requiring any face-to-face meetings with counsellors.

Red Arc provides personal nurse advisors available to guide individuals and families through challenging situations. As well as providing a listening ear for as long as is required by the beneficiary, Personal Nurse Advisors are able to make recommendations and referrals for other support services, such as specialist counselling, physiotherapy or other professional support services. Red Arc's services are already available to families with financial policies from certain providers, such as Police Mutual. Our partnership ensures that all families have equal opportunity to access these valuable services.

Winston's Wish is a charity specialising in child bereavement support. Through a range of channels, including online resources, telephone support and structured face to face counselling the charity helps children and families come to terms with their bereavement. Winston's Wish services are already available to families of officers who have lost their lives in violent and criminal circumstances. Our partnership ensures equal opportunity for all COPS families to access this support.

The Trustees are continuing to review and develop opportunities for extending our professional support services and other activities to bring survivors together.

Other support

When charity co-founder, Jim McNulty died he left a legacy within COPS to provide driving lessons for the children of officers that have died on duty. Due to Covid-19 in 2021 no Survivors were able to benefit from this support.

Keeping in touch

The value placed on ongoing and regular communications from the charity by survivors is notably high. By remaining in touch, survivors feel a valued part of the police family. In 2021 we maintained and increased our very active and visible communications programme across all media platforms. During periods of lockdown we continued a weekly email newsletter, posted to those survivors who are not online, to keep everyone informed of what was happening, highlighting fundraisers and promoting online events survivors could join.

Fundraising

Our fundraising bounced back in 2021 rising almost £200,000 over the year – this extraordinary recovery was boosted by a very generous legacy donation of £100,000.

The money was left to COPS in the will of an individual who wanted to support a number of charities that worked with the emergency services and their families.

At the start of 2021 we were understandably unsure what the year would hold in terms of fundraising, 2020 had seen a significant drop in income, but still bringing in in excess of £400,000.

Our budgets for 2021 included both worst- and best-case scenarios, providing the trustees and management team with the scope to act quickly to the evolving income landscape in the uncertain Covid world.

Care of Police Survivors

Report of the Trustees (continued)

In the event our final outcome was much closer to the best-case scenario before the legacy money is included, with the Will funds included we did much better than anticipated.

This was principally due to the Police Unity Tour running a full ride and raising £173,000. Additionally, every police force paid their £2,000 donation to the charity – raising £90,000.

Our regular fundraisers such as Light the Lakes and the Blue Knights law ride all helped increase income and provide a strong footing for our continuing to weather the uncertainty of the post-Covid, increasing costs, environment.

The trustees are keen to thank all those who raised money for COPS, their on-going support enables the charity to continue to grow and develop and to provide more and more services for the survivor families.

Unity House

The oft-mentioned Unity House – so named because the principal fundraiser for the project has been the Police Unity Tour – was finally purchased.

The purchase of the property, a five-bedroomed, three floor, Victorian House in the picturesque sea-side town of Weston super Mare was completed just before Christmas.

Before the year end plans were already in place for redecoration and access works to be completed with an aim to launch the property for survivors in time for Summer 2022.

Income and expenditure

The principal fundraiser continued to be the Police Unity Tour that took place in 2021 and raised £173,077 (2020: £96,440). Annual donations from UK Police Forces were particularly significant in 2021, contributing £90,000. Total income from Donations and Legacies was £580,148 in 2021.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of free reserves in unrestricted funds at 31 December 2021 would be £200,000.

The Trustees believe that given the nature of the support from Care of Police Survivors – creating events and opportunities for survivors to connect – it is essential that a full year of activities can be accommodated by the charity in the event of a catastrophic financial failure. £200,000 allows for such a timetable of events while running down the charity.

The total funds of the charity as at 31 December 2021 was £914,104 (2020: £818,770). There was a surplus in free reserves of £561,255 including designated reserves but excluding tangible fixed assets.

Principle financial risks for COPS going forward remains the reliance on the Police Unity Tour (PUT) for fundraising. However, this is mitigated by the inclusion of at least one PUT lead organiser and founder being on the board of Trustees of COPS.

Further amelioration of this includes a plan to develop additional income streams in the future including helping to develop other key fundraising events and sourcing funds through grants and trusts.

Care of Police Survivors

Report of the Trustees (continued)

FUTURE DEVELOPMENTS

The survivor families have asked for some time for a dedicated individual to support them with complex challenges such as applications for financial help or support in navigating the complex landscape of force benevolent funds and police widows pensions.

The trustees feel that the £100,000 from the legacy payment should be used to hire such an individual. A key development for 2022 will be the hire of a COPS survivor support and resource manager.

Additional developments include:

- Increase in the number of survivor weekends with an additional Christmas weekend in December.
- Development of a plan to engage with more front-line officers.
- Further development of the internet-based survivor portal to provide peer-to-peer support online to those who either don't want to, or find it difficult to, engage with the charity physically

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 20/06/2022 and signed on their behalf by:



Sir Peter Fahy
Chair of the Trustees

Care of Police Survivors

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Care of Police Survivors

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Rodzynski FCA
Wenn Townsend
Chartered Accountants
Oxford

.....05/07/..... 2022

Care of Police Survivors

Statement of financial activities for the year ending 31 December 2021

	Note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations and legacies	2	579,748	400	580,148	354,017
Other trading activities	3	35,435	-	35,435	62,165
Investments	4	43	-	43	437
Total Income		615,226	400	615,626	416,619
Expenditure on:					
Costs of raising funds	5	69,120		69,120	73,739
Charitable Activities	7	450,772	400	451,172	235,766
Total Expenditure		519,892	400	520,292	309,505
Net Income/Expenditure		95,334	-	95,334	107,114
Transfers between funds					
Net Movement in Funds		95,334	-	95,334	107,114
Reconciliation of Funds					
Total funds brought forward		818,770		818,770	711,656
Total funds carried forward		914,104	-	914,104	818,770

Care of Police Survivors

Balance sheet as at 31 December 2021


Balance Sheet

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	8	352,849	11,227
Total fixed assets		352,849	11,227
Current assets			
Stock	9	21,351	25,623
Debtors	10	30,134	24,807
Cash at bank and in hand		540,641	773,970
Total current assets		592,126	824,400
Creditors: amounts falling due within one year	11	30,871	16,857
Net current assets/(liabilities)		561,255	807,543
Total assets less current liabilities		914,104	818,770
Net assets		914,104	818,770
Funds of the Charity			
Unrestricted funds	16	914,104	818,770
Total unrestricted funds		914,104	818,770
Restricted income funds		-	-
Total charity funds		914,104	818,770

The notes at pages 13 to 20 form part of these accounts

The financial statements were approved by the Board of Trustees on 20/06/2022 and signed on it's behalf by


.....
Sir Peter Fahy
Chair of Trustees


.....
Gillian Marshall
President

Care of Police Survivors

Statement of cash flows for the year ended 31 December 2021

	Note	Total Funds 31 December 2021	Total Funds 31 December 2020
		£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	17	110,256	72,969
Cash flows from investing activities:			
Dividends, interest and rents from investments		43	437
Purchase of property, plant and equipment		-343,628	-503
<i>Net cash provided by (used in) investing activities</i>		-343,585	-66
<i>Change in cash and cash equivalents in the reporting period</i>		-233,329	72,903
Cash and cash equivalents at the beginning of the reporting period		773,970	701,067
<i>Cash and cash equivalents at the end of the reporting period</i>		540,641	773,970

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

1. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice. Care of Police Survivors meets the definition of a public benefit entity as defined by FRS102.

Assets and liabilities are recognised at the historical cost of the transaction unless otherwise stated in the relevant account policy notes.

b. Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds that have been set aside by the trustees for a particular purpose. The aim of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c. Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees consider it probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for sale or distribution are included in the accounts when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

No amounts are included in the financial statements for services donated by volunteers.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

d. Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs comprise costs involved in compliance with constitutional and statutory requirements.

e. Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Items of £500 and over of a fixed asset nature are capitalised.

Depreciation is charged so as to write-off the cost of the assets over their useful lives as follows:

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Freehold land – not depreciated

Freehold buildings – 50 years straight line

Depreciation is not charged on the motor vehicle as it is maintained to a high standard, is not seen as diminishing in value, and therefore any depreciation charge would be immaterial. The motor vehicle is reviewed for impairment annually.

f. Stocks and work in progress

These are valued at the lower of cost or market value.

g. 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.

h. Contributions to Pension Funds

The pension costs charged against profit represent the amount of contributions payable to the scheme in respect of the accounting period.

i. 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. In performing this review, the trustees have factored in the anticipated impact of Covid-19 on its operations. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

2 Donations and legacies	2021	2020
	£	£
Donations and legacies	580,148	354,017
	<u>580,148</u>	<u>354,017</u>
3 Other trading activities	2021	2020
	£	£
Merchandise Sales	21,770	23,219
Fundraising Events	13,665	38,946
	<u>35,435</u>	<u>62,165</u>
4 Investments	2021	2020
	£	£
Interest receivable	43	437
	<u>43</u>	<u>437</u>
5 Raising Funds	2021	2020
	£	£
Cost of raising funds		
Marketing & PR	12,365	3,608
Online Giving Fees	9,686	5,468
Wages	26,927	29,953
Fundraising Events	9,868	25,704
	<u>58,846</u>	<u>64,733</u>
Other trading activities	2021	2020
	£	£
Cost of Sales	10,274	9,006
	<u>10,274</u>	<u>9,006</u>
Total cost of raising funds	<u>69,120</u>	<u>73,739</u>

6 Allocation of Governance and Support Costs

Support Costs	2021 Other Support Costs £	2021 Governance £	2021 Total Support Costs £
Staff Costs	31,001	16,747	47,748
Office running costs	47,944	-	47,944
IT Costs	15,325	-	15,325
Depreciation	2,006	-	2,006
	<u>96,276</u>	<u>16,747</u>	<u>113,023</u>

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

Support Costs	2020	2020	2020
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	30,984	15,918	46,902
Office running costs	44,440	-	44,440
IT Costs	11,993	-	11,993
Depreciation	2,229	-	2,229
	<u>89,646</u>	<u>15,918</u>	<u>105,564</u>

All support costs are apportioned on the basis of staff time

Governance Costs	2021	2020
	£	£
Independent Examination	1,500	1,200
Trustee Expenses & Meetings	910	1,797
Support Costs	<u>16,747</u>	<u>15,918</u>
Sub Total	<u>19,157</u>	<u>18,915</u>
Under accrual 2019 audit fees	-	3,060
Total	<u>19,157</u>	<u>21,975</u>

7 Analysis of charitable expenditure

2021	Direct Costs	Support Costs	2021 Total
	£	£	£
Peer Support Activities	242,395	80,803	323,198
Professional Support	20,876	17,315	38,191
Survivor Engagement and Communication	72,468	17,315	89,783
	<u>335,739</u>	<u>115,433</u>	<u>451,172</u>

2020	Direct Costs	Support Costs	2020 Total
	£	£	£
Peer Support Activities	40,278	55,811	96,089
Professional Support	14,428	22,324	36,752
Survivor Engagement and Communication	69,439	33,486	102,925
	<u>124,145</u>	<u>111,621</u>	<u>235,766</u>

+

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

8 Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Property	Total
	£	£	£	£
Cost				
At 1 January 2021	6,000	9,366	-	15,366
Additions	-	3,093	340,535	343,628
Disposals	-	-	-	-
At 31 December 2021	6,000	12,459	340,535	358,994
Depreciation				
At 1 January 2021	-	4,139	-	4,139
Charge for the year	-	2,006	-	2,006
Revaluation	-	-	-	-
At 31 December 2021	-	6,145	-	6,145
Net book value at 1 January 2021	6,000	5,227	-	11,227
Net Book Value at 31 December 2021	6,000	6,314	340,535	352,849

The motor vehicle was valued at 31st December 2021 at fair value by the Trustees. The original cost of the motor vehicle was £6,000 (2020: £6,000). There has been no valuation of the motor vehicle by an independent valuer.

A property in Weston-Super-Mare was purchased in late December 2021. No depreciation has been charged in the 2021 accounts due to the acquisition date.

9 Stock

	2021	2020
	£	£
Merchandise	21,351	25,623

10 Debtors

	2021	2020
	£	£
Other Debtors	2,500	-
Prepayments & Accrued Income	27,634	24,807
	30,134	24,807

11 Creditors

	2021	2020
	£	£
Trade Creditors	16,318	2,189
Other taxation and social security	2,742	2,421
Other creditors	935	6,722
Accruals & Deferred income	10,876	5,525
	30,871	16,857

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

12 Trustees remuneration and expenses

Trustees received no remuneration (2020: nil) or benefits (2020: nil) from the charity during the year for performing their duties as trustees .

They are entitled to claim legitimate expenses incurred on behalf of the charity.

	2021	2020
Number of trustees who were paid expenses	1	1

	2021	2020
	£	£
Reimbursement of expenses incurred on behalf of the charity eg travel, accommodation etc		
Total amount paid	260	298

13 Staff Costs

	2021	2020
	£	£
Gross wages, salaries and benefits in kind	144,850	130,636
Social Security costs	6,957	5,272
Pension costs	6,253	6,000
Total Staff Costs	158,060	141,908

The average number of persons employed by the charity during the period was as follows:

	2021	2020
Employees	8	8

The Board considers its key management personnel comprise the trustees and the Chief Executive Officer and the Senior Financial Controller.

The total employment benefits including employer pension contributions of the key management personnel were £ 72,097 (2020: £68,721). No employees had employee benefits in excess of £60,000 (2020: nil)

14 Fees for examination or audit of the accounts

	2021	2020
	£	£
Independent Examiner's remuneration for the Independent Examination of the annual accounts	1,500	1,200

15 Related Party Transactions

The Police Unity Tour organise an annual cycle ride open to police officers and members of the police family. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for COPS. The amount raised from the event in 2021 and donated to COPS was £173,078 (2020: £96,440). Rob Atkin is one of the founders of the Police Unity Tour and a lead member of it's organising committee.

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

16 Statement of Funds

	Fund balance b/f 31.12.20	Incoming Resources	Outgoing Resources	Transfer Between funds	Fund balance c/f 31.12.21
	£	£	£	£	£
Unrestricted Funds					
General Fund	418,770	615,226	-519,892	225,000	739,104
Resource & Support Manager	-	-	-	100,000	100,000
Designated Fund - Unity House	400,000	-	-	-325,000	75,000
Total unrestricted funds	818,770	615,226	-519,892	-	914,104
Restricted Funds					
Survivor Weekend	-	400	-400	-	-
Total restricted funds	-	400	-400	-	-
Total Funds	818,770	615,626	-520,292	-	914,104

General Fund

The General Fund represents free funds to support the charity in the next 12 months which are not designated for particular purposes and provide certainty that we can meet our obligations.

Designated Fund

Unity House

This fund was designated by the Trustees for the purchase of a property to provide a location for Survivor families to meet. A property was purchased in Weston-Super-Mare in December 2021. Funds have been designated for the cost of repairs and improvements, furnishing the property and ongoing servicing costs.

Resource & Support Manager

The legacy received in 2021 for £100,000 has been designated to enable the charity to recruit a Resource & Support Manager to assist Survivors.

	Fund balance b/f 31.12.19	Incoming Resources	Outgoing Resources	Transfer Between funds	Fund balance c/f 31.12.20
	£	£	£	£	£
Unrestricted Funds					
General Fund	311,656	416,619	-309,505	-	418,770
Designated Fund - Unity House	400,000	-	-	-	400,000
Total unrestricted funds	711,656	416,619	-309,505	-	818,770
Restricted Funds					
Survivor Weekend	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total Funds	711,656	416,619	-309,505	-	818,770

Care of Police Survivors

Notes to the financial statements

For the year ended 31 December 2021

17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	95,334	107,114
Adjustment for:		
Depreciation charges	2,006	2,229
(Gains)/Losses on investments	-	-
Dividends, interest and rents from investments	-43	-437
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	4,272	-5,327
(Increase)/decrease in debtors	-5,327	14
Increase/(decrease) in creditors	14,014	-30,624
<i>Net cash provided by (used in) operating activities</i>	110,256	72,969

18 Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash at bank and in hand	540,641	773,970
Total cash and cash equivalents	540,641	773,970

19 Lease Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Due within one year	15,480	20,640
Due within 2-5 years	-	15,480
	15,480	36,120

CARE OF POLICE SURVIVORS

England & Wales - Charity number 1170760

Accounts

Charity Number: 1170760 (England and Wales)

Charity Number: SC049046 (Scotland)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2020

Care of Police Survivors

Contents

	Page
Legal and Administrative Information	2
Trustees' Report	3-10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to Financial Statements	15-22

Care of Police Survivors

Legal and Administrative Information

Charity number: 1170760 (England and Wales) and 1101478 (England and Wales)
SC049046 (Scotland)

Business address: 1st Floor
Victoria House
Cygnet Drive
Tamworth
Staffordshire, B79 7RU

Trustees: Robert Atkin MBE
Simon Cole QPM
Sir Peter Fahy
Gary Lawrie
Annabel Poate-Joyner
Don Speakman
Stuart Turner
Trevor Woodward
Gill Marshall
John Cook

Chief Executive Officer: Tim Buckley

Independent Examiners: Wenn Townsend
30 St Giles'
Oxford
OX1 3LE

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Care of Police Survivors

Report of the Trustees

OVERVIEW

The Trustees present their annual report together with the financial statements of Care of Police Survivors for the year ended 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation (Number 1170760, registered on 14 December 2016) in England and Wales, and as a cross-border charity (Number SC049046) in Scotland.

The charity is led by a Board of Trustees. At 31/12/2020, there were 10 Trustees on the Board. Trustees are appointed by the Board with regard to the applicant's knowledge and skills, and how these relate to the needs of the Board in providing effective governance and development of the organisation. The Board continued to develop and adjust throughout the year to establish appropriate membership ratios between police, survivor and independent Trustees.

Trustees are recruited to the board after a retirement or term is complete or when a skills audit of the board indicate that particular knowledge or experience is required. Trustees are recruited in a number of ways depending on whether they are police, survivor or independent Trustees.

The board of Trustees meet four times a year and is responsible for the strategic direction and overall governance of the charity. Day-to-day decisions are delegated to the chief executive officer and through him to the paid operational team. Additionally, given the complexity of the beneficiary group, there is also an eligibility sub-committee of the board to adjudicate and decide on matters relating to eligibility to receive COPS benefits.

The chief executive officer is responsible for delivering the strategic aims of the charity.

The charity continues to run as a CIO, having transferred the assets in 2017 from the original Trust. However, the Trust continues to exist in England and Wales because historic agreements and transactions reference its number. Once such agreements expire the Trust will be wound up.

The paid staff team works alongside a committee of volunteers (109 individuals at 31/12/2020).

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Key management personnel remuneration

The Trustees consider the board of Trustees, the chief executive and the senior financial controller as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in notes 12 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arise.

Care of Police Survivors

Report of the Trustees (continued)

The CEO's salary is considered on an annual basis by the Trustees. Together with all members of staff the CEO is a part-time role. The Trustees also decide on any annual percentage increase in salaries, this is applied to the CEO and all members of staff equally.

Purpose, Objectives and activities

The charity exists to provide support for families of police officers who have died on duty and help improve their lives.

This support is primarily in the shape of peer support through organised events, personal contact and friendship and a shared understanding of the circumstances in which survivor families find themselves.

The charity also provides access to, and funding for, specialist care and counselling when required.

By promoting and fostering successful peer-support opportunities and on-going relationships Care of Police Survivors provides public benefit by helping beneficiaries improve quality of life through increased sense of belonging and inclusion. This in turn improves quality of life and the ability to cope with the profound loss of a loved family member.

The specialist, professional, care – whether it be counselling or other interventions – have tangible benefits for the individuals concerned, their immediate families and their wider communities.

While the benefit is primarily felt by the immediate beneficiaries of COPS there is an extended benefit to individuals and organisations that have incidental involvement with the families.

Additionally, the benefit extends to improving individual and family function with increased self-awareness and strength.

All decisions about the charity's activities – from what events will be run through to who should be engaged with the charity are taken through the lens of "is this going to improve survivor's wellbeing?", and "how will this help develop survivor peer support."

The trustees have regard to the Charity Commission's guidance on public benefit.

Activities aims

The principal focus is on creating environments and moments that allow survivors to foster and develop their own peer support networks. However, we recognise that while peer support is very powerful it also needs to be managed, to this end we are developing peer-support training activities to ensure real benefit is being felt by those taking part in our events.

Enabling peer-support success ensures COPS furthers its legal purpose of providing support to the survivor members of families where an officer has died on duty.

Our success is measured both anecdotally, through regular conversations with beneficiaries and through biannual survivor surveys.

Care of Police Survivors

Report of the Trustees (continued)

REVIEW OF ACTIVITIES

COVID-19 impact and reaction

The year was obviously dominated by the outbreak of the COVID-19 pandemic and the subsequent impact on day-to-day life. This had a profound effect on the charity's activities and the ability to bring survivors together at physical events.

However, despite the devastating effect on daily life the charity was able to rise to the challenge, operating remotely, running virtual events, developing on-line opportunities for survivors to connect and increasing communications with beneficiaries.

The trustees agreed at the first meeting of the year, which coincided with the first national lockdown, the family of any officer that died from the virus, where there was a chance the officer had caught the disease while on duty, would be deemed a death on duty and eligible for COPS support.

During the year 12 officers died on duty including five from COVID and we started supporting 44 new survivors – including some legacy survivors, whose officers had died in previous years.

Annual Survivors Weekend and Service of Remembrance

Normally this is a much-anticipated highlight of the COPS year for survivors, trustees, and staff. However, when it was clear it would have to be cancelled due to Government restrictions the charity made plans to organise a special tribute virtual memory wall – a video showing all COPS survivors' officers, their force name and the date they died.

Additionally, peer-support Zoom calls were organised to enable peer groups, that would normally meet, mix and reinforce their support for each other at the weekend could do so online, again via Zoom. All these meetings were also available to survivors without an internet connection via a telephone.

Our annual survivor weekend is normally the highlight of the calendar for survivors and while this year proved very challenging the positive response to the virtual memory wall means it will continue to be part of the weekend in future years.

Peer support activities and peer support weekends

Regular peers support weekends fall into two categories – relationship specific and themed.

With all our physical peers support weekends cancelled the charity decided to focus on themed weekends – this allowed for the greatest number of individuals to benefit from a particular event – and developed a series of online events and shows that survivors could join, followed by a chance to chat and catch up.

Take up of virtual events was initially slow, however as the year progressed this picked up and was topped with two December events, a festive garland making afternoon and a Christmas quiz hosted by the charity's patron Lady Stewart, Penny Lancaster. Both these events were exceptionally well attended with more than 60 survivor families represented across the two dates.

Additional virtual peer-support events we ran included: a magic show; a Halloween party for younger survivors; a pet show and further relationship group survivor Zoom calls.

A survivor-only online portal was launched on the COPS website. This is a secure area that survivors can use to book themselves onto events, self-refer to counselling services, book a connect with COPS get-together and find other survivors by geographical or relationship search.

The portal has been warmly welcomed by the survivors who have signed up and will continue to grow in value as more individuals join.

Care of Police Survivors

Report of the Trustees (continued)

Professional support

We have continued our relationships with Red Arc and Winston's Wish who deliver personal counselling and support services to survivors. During 2020 Red Arc and Winston's Wish provided bereavement and other support for 12 families.

As with all other services of this type the work of these organisations went online with only the most extreme cases requiring any face-to-face meetings with counsellors.

Red Arc provides personal nurse advisors available to guide individuals and families through challenging situations. As well as providing a listening ear for as long as is required by the beneficiary, Personal Nurse Advisors are able to make recommendations and referrals for other support services, such as specialist counselling, physiotherapy or other professional support services. Red Arc's services are already available to families with financial policies from certain providers, such as Police Mutual. Our partnership ensures that all families have equal opportunity to access these valuable services.

Winston's Wish is a charity specialising in child bereavement support. Through a range of channels, including online resources, telephone support and structured face to face counselling the charity helps children and families come to terms with their bereavement. Winston's Wish services are already available to families of officers who have lost their lives in violent and criminal circumstances. Our partnership ensures equal opportunity for all COPS families to access this support.

The Trustees are continuing to review and develop opportunities for extending our professional support services and other activities to bring survivors together.

Other support

When charity co-founder, Jim McNulty died he left a legacy within COPS to provide driving lessons for the children of officers that have died on duty. Five young survivors benefitted from funded driving lessons.

Keeping in touch

The value placed on ongoing and regular communications from the charity by survivors is notably high. By remaining in touch, survivors feel a valued part of the police family. In 2020 we maintained and increased our very active and visible communications programme across all media platforms. We launched a weekly email newsletter, posted to those survivors who are not online, to keep everyone informed of what was happening, highlighting fundraisers and promoting online events survivors could join.

Additionally, we telephoned all survivors twice – once at the start of the national lockdown and once towards the end of the year – to catch up with individuals and check they were coping with the restrictions. These calls were gratefully received.

Finally, we also posted all survivors hand sanitizers, both at the start of lockdown and then at Christmas.

Fundraising

We started the year well with the first COPS Winter Ball at the National Memorial Arboretum. This black-tie event raised £34,755. The event was hosted by our patron and raised significant sponsorship allowing all proceeds to come to COPS. This was the last physical fundraising event before lockdown.

COPS is extraordinarily fortunate to have a dedicated and committed base of fundraisers from across the police family and beyond. Their dedication and commitment meant that when physical events were cancelled, they turned to virtual options and continued to raise money for the charity.

Care of Police Survivors

Report of the Trustees (continued)

While our income was down 27% on the previous year our fundraisers and supporters still managed to bring in £416,619 in 2020.

Such is the commitment and generosity of our fundraisers that we do not at present need to actively seek the financial support of the general public. We do, however, experience an uplift in donations from the public when an officer loses their life in a high-profile incident.

The trustees are very grateful to all of our generous donors, in particular the following individuals and organisations: UK Police Unity Tour and Light the Lakes, which both managed to salvage something from their events with virtual replacements; COPS 30 Miler; Lockup Lock-in; Blue Knights; London2Paris bike ride; Police Mutual and UK COPS Humour.

JustGiving continues to be our biggest source of income, used by fundraisers raising money by taking part in a variety of activities in support of COPS. We are still seeing a good amount of interest in Facebook Giving which will be incorporated in future fundraising campaigns along with the development of the 30p Scheme and Payroll Giving in 2021.



Care of Police Survivors

Report of the Trustees (continued)

FINANCIAL REVIEW

Income and expenditure

The principal fundraiser continued to be the Police Unity Tour that took place virtually in 2020 and raised £96,440 (2019: £194,520). Annual donations from UK Police Forces were particularly significant in 2020, contributing £100,000. Total income from Donations and Legacies was £354,017 in 2020.

Whilst we were unable to hold our Annual Survivor Weekend and Annual Service of Remembrance at the National Memorial Arboretum in 2020 we provided alternative Peer-Support opportunities and increased our level of Survivor Engagement. Expenditure on these activities including a new survivor portal was £199,014.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of free reserves in unrestricted funds at 31st December 2020 would be £200,000.

The Trustees believe that given the nature of the support from Care of Police Survivors – creating events and opportunities for survivors to connect – it is essential that a full year of activities can be accommodated by the charity in the event of a catastrophic financial failure. £200,000 allows for such a timetable of events while running down the charity.

The balance held as unrestricted funds at 31 December 2020 was £818,770. An amount of £400,000 has been designated as at 31 December 2020 for the purchase of a respite house for the use of survivors. The total free reserves after allowing for designated funds and tangible fixed assets are £407,543.

Principle financial risks for COPS going forward remains the reliance on the Police Unity Tour (PUT) for fundraising. However, this is mitigated by the inclusion of at least one PUT lead organiser and founder being on the board of Trustees of COPS.

Further amelioration of this includes a plan to develop additional income streams in the future including helping to develop other key fundraising events and sourcing funds through grants and trusts.

Care of Police Survivors

Report of the Trustees (continued)

FUTURE DEVELOPMENTS

The biggest single development for the charity in the next year, which was postponed from 2020, will be the purchase of a respite house for use by survivors.

This will be a cash purchase and will provide another form of support and help to survivors – it is planned to be large enough that more than one family can potentially stay at a time to include further peer support activity.

Additional developments include:

- Increase in the number of survivor weekends with an additional Christmas weekend in December.
- Development of a plan to engage with more front-line officers.
- Further development of the internet-based survivor portal to provide peer-to-peer support online to those who either don't want to, or find it difficult to, engage with the charity physically.

Care of Police Survivors

Report of the Trustees (continued)

Trustees' responsibilities in relation to the financial statements

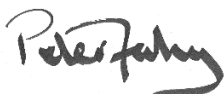
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 11/06/2021 and signed on their behalf by:



Sir Peter Fahy

Chair of the Trustees

Care of Police Survivors

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Care of Police Survivors

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 and of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations (Scotland) does not apply. I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011 and with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 and with Regulation 8 of the 2006 Accounts Regulations (Scotland) other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Rodzynski FCA
Wenn Townsend
Chartered Accountants
Oxford

17/06/2021

Care of Police Survivors

Statement of financial activities For the year ended 31 December 2020

	Note	Unrestricted Funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£
Income from:					
Donations and legacies	2	354,017	-	354,017	520,569
Other trading activities	3	62,165	-	62,165	47,381
Investments	4	437	-	437	875
Total Income		416,619	-	416,619	568,825
Expenditure on:					
Costs of raising funds	5	73,739	-	73,739	82,626
Charitable Activities	7	235,766	-	235,766	379,259
Total Expenditure		309,505	-	309,505	461,885
Net Income/Expenditure		107,114	-	107,114	106,940
Transfers between funds					
Net Movement in Funds		107,114	-	107,114	106,940
Reconciliation of Funds					
Total funds brought forward		711,656	-	711,656	604,716
Total funds carried forward		818,770	-	818,770	711,656

Care of Police Survivors

Balance sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	11,227	12,953
Total fixed assets		11,227	12,953
Current assets			
Stock	9	25,623	20,296
Debtors	10	24,807	24,821
Cash at bank and in hand		773,970	701,067
Total current assets		824,400	746,184
Creditors: amounts falling due within one year	11	16,857	47,481
Net current assets/(liabilities)		807,543	698,703
Total assets less current liabilities		818,770	711,656
Net assets		818,770	711,656
Funds of the Charity	16		
Unrestricted funds		818,770	711,656
Total unrestricted funds		818,770	711,656
Restricted income funds		-	-
Total charity funds		818,770	711,656

The notes at pages 15 to 22 form part of these accounts

The financial statements were approved by the Board of Trustees on 11/06/2021 and signed on its behalf by



Sir Peter Fahy
Chair of Trustees



Gillian Marshall
President

Care of Police Survivors

Statement of cash flows for the year ended 31 December 2020

	Total Funds 31 December 2020 £	Total Funds 31December 2019 £
Cash flows from operating activities:		
17	72,969	99,880
<i>Net cash provided by (used in) operating activities</i>		
Cash flows from investing activities:		
Dividends, interest and rents from investments	437	875
Purchase of property, plant and equipment	-503	-6485
<i>Net cash provided by (used in) investing activities</i>	-66	-5610
<i>Change in cash and cash equivalents in the reporting period</i>	72,903	94,270
Cash and cash equivalents at the beginning of the reporting Period	701,067	606,797
<i>Cash and cash equivalents at the end of the reporting period</i>	773,970	701,067

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

1. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Accounting Practice. Care of Police Survivors meets the definition of a public benefit entity as defined by FRS102.

Assets and liabilities are recognised at the historical cost of the transaction unless otherwise stated in the relevant account policy notes.

b. Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include designated funds that have been set aside by the trustees for a particular purpose. The aim of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c. Incoming resources

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees consider it probable that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for sale or distribution are included in the accounts when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

No amounts are included in the financial statements for services donated by volunteers.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

d. Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs comprise costs involved in compliance with constitutional and statutory requirements.

e. Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Items of £500 and over of a fixed asset nature are capitalised.

Depreciation is charged so as to write-off the cost of the assets over their useful lives as follows:

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Depreciation is not charged on the motor vehicle as it is maintained to a high standard, is not seen as diminishing in value, and therefore any depreciation charge would be immaterial. The motor vehicle is reviewed for impairment annually.

f. Stocks and work in progress

These are valued at the lower of cost or market value.

g. 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.

h. Contributions to Pension Funds

The pension costs charged against profit represent the amount of contributions payable to the scheme in respect of the accounting period.

i. 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. In performing this review, the trustees have factored in the anticipated impact of Covid-19 on its operations. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

2 Donations and legacies	2020	2019	
	£	£	
Donations and legacies	354,017	520,569	
	354,017	520,569	
3 Other trading activities	2020	2,019	
	£	£	
Merchandise Sales	23,219	35,433	
Fundraising Events	38,946	11,948	
	62,165	47,381	
4 Investments	2020	2019	
	£	£	
Interest receivable	437	875	
	437	875	
5 Raising Funds	2020	2019	
Cost of raising funds	£	£	
Marketing & PR	3,608	12,240	
Online Giving Fees	5,468	9,715	
Wages	29,953	30,542	
Fundraising Events	25,704	11,794	
	64,733	64,291	
Other trading activities	2020	2019	
	£	£	
Cost of Sales	9,006	18,335	
	9,006	18,335	
Total cost of raising funds	73,739	82,626	
6 Allocation of Governance and Support Costs			
Support Costs	2020	2020	2020
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	30,984	15,918	46,902
Office running costs	44,440	-	44,440
IT Costs	11,993	-	11,993
Depreciation	2,229	-	2,229
	89,646	15,918	105,564

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

Support Costs	2019	2019	2019
	Other Support Costs	Governance	Total Support Costs
	£	£	£
Staff Costs	30,259	13,255	43,514
Office running costs	28,465	-	28,465
IT Costs	27,498	-	27,498
Depreciation	1,117	-	1,117
	<u>87,339</u>	<u>13,255</u>	<u>100,594</u>

All support costs are apportioned on the basis of staff time.

Governance Costs	2020	2019
	£	£
Audit fee	-	4,200
Independent Examination	1,200	-
Legal Advice	-	540
Trustee Expenses & Meetings	1,797	6,672
Support Costs	15,918	13,255
Sub total	<u>18,915</u>	<u>24,667</u>
Under accrual 2019 audit fees	3,060	-3,060
Over accrual 2018 Independent Examination fee	-	-1,600
Total	<u>21,975</u>	<u>20,007</u>

7 Analysis of charitable expenditure

2020	Direct Costs	Support Costs	2020 Total
	£	£	£
Peer Support Weekends	40,278	55,811	96,089
Professional Support	14,428	22,324	36,752
Survivor Engagement and Communication	69,439	33,486	102,925
	<u>124,145</u>	<u>111,621</u>	<u>235,766</u>
2019	Direct Costs	Support Costs	2019 Total
	£	£	£
Peer Support Weekends	217,405	85,877	303,282
Professional Support	17,417	16,102	33,519
Survivor Engagement and Communication	37,091	5,367	42,458
	<u>271,913</u>	<u>107,346</u>	<u>379,259</u>

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

8 Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Total
	£	£	£
Cost or valuation			
At 1 January 2020	6,000	8,863	14,863
Additions	-	503	503
Disposals	-	-	-
At 31 December 2020	6,000	9,366	15,366
Depreciation			
At 1 January 2020	-	1,910	1,910
Charge for the year	-	2,229	2,229
Eliminated on disposals	-	-	-
At 31 December 2020	-	4,139	4,139
Net book value at 1 January 2020	6,000	6,953	12,953
Net Book Value at 31 December 2020	6,000	5,227	11,227

The motor vehicle was valued at 31st December 2020 at fair value by the trustees. The original cost of the motor vehicle was £6,000 (2019: £6,000). There has been no valuation of the motor vehicle by an independent valuer.

	2020	2019
	£	£
9 Stock		
Merchandise	25,623	20,296
	25,623	20,296
	2020	2019
	£	£
10 Debtors		
Other Debtors	-	1,290
Prepayments & Accrued Income	24,807	23,531
	24,807	24,821
	2020	2019
	£	£
11 Creditors		
Trade Creditors	2,189	4,686
Other taxation and social security	2,421	2,118
Other creditors	6,722	13,523
Accruals & Deferred income	5,525	27,154
	16,857	47,481

Income has been deferred for registration fees received for a fundraising event that has been postponed to 2021 due to COVID-19.

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

12 Trustees remuneration and expenses

Trustees received no remuneration (2019: nil) or benefits (2019: nil) from the charity during the year for performing their duties as trustees. They are entitled to claim legitimate expenses incurred on behalf of the charity.

	2020	2019
Number of trustees who were paid expenses	1	9
Reimbursement of expenses incurred on behalf of the charity e.g. travel, accommodation etc	£	£
Total amount paid	298	4,514

13 Staff Costs

	2020	2019
	£	£
Gross wages, salaries and benefits in kind	130,636	121,232
Social Security costs	5,272	5,486
Pension costs	6,000	5,175
Total Staff Costs	141,908	131,893

The average number of persons employed by the charity during the period was as follows:

	2020	2019
Employees	8	7

The Board considers its key management personnel comprise the trustees and the Chief Executive Officer and the Senior Financial Controller. The total employment benefits including employer pension contributions of the key management personnel were £72,567 (2019: £57,067). No non-employees had employee benefits in excess of £60,000 (2019: nil).

14 Fees for examination or audit of the accounts

	2020	2019
	£	£
Auditor's remuneration for the Audit of the annual accounts	-	4,200
Independent Examiner's remuneration for the Independent Examination of the annual accounts	1,200	-

15 Related Party Transactions

The Police Unity Tour organise an annual cycle ride open to police officers and members of the police family. The primary purpose of the Police Unity Tour is to raise awareness of Law Enforcement Officers who have died in the line of duty. The secondary purpose is to raise funds for COPS. The amount raised from the event which took place virtually in 2020 and donated to COPS was £96,440 (2019: £194,520). Rob Atkin is one of the founders of the Police Unity Tour and a lead member of its organising committee.

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

16 Statement of Funds

	Fund balance b/f 31.12.19 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.20 £
Unrestricted Funds					
General Fund	311,656	416,619	-309,505	-	418,770
Designated Fund - Unity House	400,000	-	-	-	400,000
Total unrestricted funds	711,656	416,619	-309,505	-	818,770
Restricted Funds					
	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total Funds	711,656	416,619	-309,505	-	818,770

General Fund

The General Fund represents free funds to support the charity in the next 12 months which are not designated for particular purposes and provide certainty that we can meet our obligations.

Designated Fund - Unity House

This fund was designated by the Trustees for the purchase of a property in 2020 to provide a location for Survivor families to meet. The survivor survey in 2019 showed an overwhelming support for the purchase and a Unity House committee has been established in order to manage the search for and purchase of a suitable property. Due to the COVID-19 pandemic in 2020 the purchase of the property has been postponed to 2021.

	Fund balance b/f 31.12.18 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.19 £
Unrestricted Funds					
General Fund	604,716	568,425	-461,485	-400,000	311,656
Designated Fund – Unity House	-	-	-	400,000	400,000
Total unrestricted funds	604,716	568,425	-461,485	-	711,656
Restricted Funds					
Children's Activities	-	-	-	-	-
Survivor Weekend	-	400	-400	-	-
Total restricted funds	-	-	-	-	-
Total Funds	604,716	568,825	-461,885	-	711,656

Care of Police Survivors

Notes to the financial statements (continued) for the year ending 31 December 2020

17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020	2019
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	107,114	106,940
Adjustment for:		
Depreciation charges	2,229	1,117
(Gains)/Losses on investments	-	-
Dividends, interest and rents from investments	-437	-875
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	-5,327	-8,522
(Increase)/decrease in debtors	14	-10,538
Increase/(decrease) in creditors	-30,624	11,758
<i>Net cash provided by (used in) operating activities</i>	72,969	99,880

18 Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash at bank and in hand	773,970	701,067
Total cash and cash equivalents	773,970	701,067

19 Lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Due within one year	20,640	20,640
Due within 2-5 years	15,480	36,120
	36,120	56,760