

Charity Number: 1170760 (England and Wales)



Care of Police Survivors  
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements  
Year ended 31 December 2021

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## Legal and Administrative Information

Charity number: 1170760 (England and Wales)

Business address: 1<sup>st</sup> 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
		£	£	£	£
<b>Income from:</b>					
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
<b>Total Income</b>		<b>615,226</b>	<b>400</b>	<b>615,626</b>	<b>416,619</b>
<b>Expenditure on:</b>					
Costs of raising funds	5	69,120		69,120	73,739
Charitable Activities	7	450,772	400	451,172	235,766
<b>Total Expenditure</b>		<b>519,892</b>	<b>400</b>	<b>520,292</b>	<b>309,505</b>
<b>Net Income/Expenditure</b>		<b>95,334</b>	<b>-</b>	<b>95,334</b>	<b>107,114</b>
<b>Transfers between funds</b>					
Net Movement in Funds		<b>95,334</b>	<b>-</b>	<b>95,334</b>	<b>107,114</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		<b>818,770</b>		<b>818,770</b>	<b>711,656</b>
<b>Total funds carried forward</b>		<b>914,104</b>	<b>-</b>	<b>914,104</b>	<b>818,770</b>

## Care of Police Survivors

### Balance sheet as at 31 December 2021


#### Balance Sheet

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

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
		£	£
<b>Cash flows from operating activities:</b>	<b>17</b>	<b>110,256</b>	<b>72,969</b>
<i>Net cash provided by (used in ) operating activities</i>			
<b>Cash flows from investing activities:</b>			
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>		<i>-343,585</i>	<i>-66</i>
 <i>Change in cash and cash equivalents in the reporting period</i>		 -233,329	 72,903
<i>Cash and cash equivalents at the beginning of the reporting period</i>		<i>773,970</i>	<i>701,067</i>
<i>Cash and cash equivalents at the end of the reporting period</i>		<i>540,641</i>	<i>773,970</i>

## 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

<b>2 Donations and legacies</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations and legacies	580,148	354,017
	<u>580,148</u>	<u>354,017</u>

<b>3 Other trading activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Merchandise Sales	21,770	23,219
Fundraising Events	13,665	38,946
	<u>35,435</u>	<u>62,165</u>

<b>4 Investments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest receivable	43	437
	<u>43</u>	<u>437</u>

<b>5 Raising Funds</b>	<b>2021</b>	<b>2020</b>
<b>Cost of raising funds</b>	<b>£</b>	<b>£</b>
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>

<b>Other trading activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost of Sales	10,274	9,006
	<u>10,274</u>	<u>9,006</u>

<b>Total cost of raising funds</b>	<b>69,120</b>	<b>73,739</b>
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## 6 Allocation of Governance and Support Costs

<b>Support Costs</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Other Support Costs</b>	<b>Governance</b>	<b>Total Support Costs</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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 Other Support Costs	2020 Governance	2020 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	<u>72,468</u>	<u>17,315</u>	<u>89,783</u>
	<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	<u>69,439</u>	<u>33,486</u>	<u>102,925</u>
	<u>124,145</u>	<u>111,621</u>	<u>235,766</u>

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

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	<b>21,351</b>	<b>25,623</b>

#### 10 Debtors

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

#### 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
	<b>30,871</b>	<b>16,857</b>

## 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
<b>Total Staff Costs</b>	<b>158,060</b>	<b>141,908</b>

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 £
<b>Unrestricted Funds</b>					
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
<b>Total unrestricted funds</b>	<b>818,770</b>	<b>615,226</b>	<b>-519,892</b>	<b>-</b>	<b>914,104</b>
<b>Restricted Funds</b>					
Survivor Weekend	-	400	-400	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>400</b>	<b>-400</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>818,770</b>	<b>615,626</b>	<b>-520,292</b>	<b>-</b>	<b>914,104</b>

#### 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 £
<b>Unrestricted Funds</b>					
General Fund	311,656	416,619	-309,505	-	418,770
Designated Fund - Unity House	400,000	-	-	-	400,000
<b>Total unrestricted funds</b>	<b>711,656</b>	<b>416,619</b>	<b>-309,505</b>	<b>-</b>	<b>818,770</b>
<b>Restricted Funds</b>					
Survivor Weekend	-	-	-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds</b>	<b>711,656</b>	<b>416,619</b>	<b>-309,505</b>	<b>-</b>	<b>818,770</b>

## 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 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>95,334</b>	<b>107,114</b>
<b>Adjustment for:</b>		
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
<b>Net cash provided by (used in) operating activities</b>	<b>110,256</b>	<b>72,969</b>

#### 18 Analysis of cash and cash equivalents

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

#### 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
	<b>15,480</b>	<b>36,120</b>