

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:	1 st 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>		<i>-68,435</i>	<i>-343,585</i>
 <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>		<i>540,641</i>	<i>773,970</i>
<i>Cash and cash equivalents at the end of the reporting period</i>		<i>434,283</i>	<i>540,641</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, 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 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>

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>

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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 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	-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
Net cash provided by (used in) operating activities	-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