

Charity Number: 1170760 (England and Wales)



Care of Police Survivors
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements
Year ended 31 December 2023

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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 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

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	132,328	116,492
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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 Other Support Costs £	2022 Governance £	2022 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	29,611	33,228

10 Debtors

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

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
	85,503	105,012

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	2	2

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

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	7,718	9,115
Total Staff Costs	186,808	181,051

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

	2023	2022
Employees	9	10

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

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