

Charity Number: 1170760 (England and Wales)



Care of Police Survivors  
(Charitable Incorporated Organisation)

Trustees Report and Financial Statements  
Year ended 31 December 2024

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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  
  
John Cook – (Resigned 24/09/2025)  
  
Donna Cox  
  
Sarah Everitt  
  
Sir Peter Fahy - (Ex-Chair resigned 16/01/2025)  
  
Sue Honeywill - (Resigned 26/09/2024)  
  
Gillian Marshall  
  
Kevin McDonald  
  
Chris Noble - (Chair appointed 16/01/2025)  
  
Annabel Poate-Joyner (Resigned 21/03/2024)  
  
John Robins (Appointed 16/01/2025)

Chief Executive Officer: Lisa Meads

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

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

## Care of Police Survivors

### Report of the Trustees

#### OVERVIEW

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

#### Structure, governance and management.

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

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

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

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

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

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

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

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

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

#### Key management personnel remuneration

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

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

## **Care of Police Survivors**

### **Report of the Trustees (continued)**

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

#### **Purpose, Objectives and activities**

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

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

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

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

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

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

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

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

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

#### **Activities aims.**

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

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

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

## **Care of Police Survivors**

### **Report of the Trustees (continued)**

#### **REVIEW OF ACTIVITIES**

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

#### **Annual Survivors' Weekend and Service of Remembrance**

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

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

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

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

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

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

#### **Peer Support Activities and Peer Support Weekends**

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

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

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

## Care of Police Survivors

### Report of the Trustees (continued)

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

## Survivor Online Portal

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

Additionally, survivors can use the portal to:

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

## Professional Support

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

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

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

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

## Survivor Support and Resources Manager

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

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

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

## Care of Police Survivors

### Report of the Trustees (continued)

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

### Other Support - Bereavement-by-Suicide Support

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

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

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

### Unity House

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

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

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

### Keeping in touch

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

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

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

## **Care of Police Survivors**

### **Report of the Trustees (continued)**

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

### **Financial Review**

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

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

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

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

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

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

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

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

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

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

### **Reserves Policy**

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

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

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

## **Care of Police Survivors**

### **Report of the Trustees (continued)**

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

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

### **CEO**

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

### **CHAIR OF TRUSTEES**

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

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

### **TRUSTEES**

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

### **FUTURE DEVELOPMENTS**

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

Further developments include: \*\*

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

### **Trustees' responsibilities in relation to the financial statements**

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

## Care of Police Survivors

### Report of the Trustees (continued)

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

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

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

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

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

A handwritten signature in blue ink, appearing to read 'J. Robins', is written over a light blue horizontal line.

Chief Constable John Robins  
Acting Chair of the trustees

## Care of Police Survivors

### Independent Examiner's Report

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

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

#### Responsibilities and basis of report

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

#### Independent examiner's statement

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

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

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

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



**Andrew Rodzynski FCA**  
**Wenn Townsend**  
**Chartered Accountants**  
**Oxford**

..... 1 October 2025

## Care of Police Survivors

### Statement of Financial Activity

#### Statement of Financial Activities

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

## Balance Sheet

As of 31 December 2024

### Balance Sheet

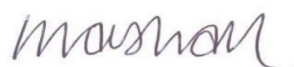
	Note	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	8	382,615	396,434
<b>Total fixed assets</b>		<b>382,615</b>	<b>396,434</b>
<b>Current assets</b>			
Stock	9	23,808	29,611
Debtors	10	42,622	64,366
Cash at bank and in hand		441,372	359,559
<b>Total current assets</b>		<b>507,802</b>	<b>453,536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

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

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



John Robins  
Acting Chair of Trustees



Gillian Marshall  
President

## Care of Police Survivors

### Statement of cash flows.

For the year to 31 December 2024

#### Statement of cash flows

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

## **1. ACCOUNTING POLICIES**

### **a. Basis of preparation of financial statements**

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

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

### **b. Funds accounting**

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

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

### **c. Incoming resources**

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

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

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

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

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

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

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

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

## Care of Police Survivors

### Notes to the accounts (continued)

#### **d. Resources expended.**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. All expenditure is accounted for on an accruals basis and classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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

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

#### **e. Tangible fixed assets**

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

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

Office equipment and furniture - 3 years straight line

IT equipment - 3 years straight line

Specialist equipment - 5 years straight line

Fixtures & Fittings – 5 years straight line

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

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

#### **f. Stocks and work in progress**

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

#### **g. Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

#### **h. Contributions to Pension Funds**

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

#### **i. Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

## Care of Police Survivors

### Notes to the accounts (continued)

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

### 6 Allocation of Governance and Support Costs

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

## Care of Police Survivors

### Notes to the accounts (continued)

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

All support costs are apportioned on the basis of staff time

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

## 7 Analysis of charitable expenditure

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

## Care of Police Survivors

### Notes to the accounts (continued)

#### 8 Tangible Fixed Assets

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

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

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

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

#### 9 Stock

	2024 £	2023 £
Merchandise	<b>23,808</b>	<b>29,611</b>

#### 10 Debtors

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

#### 11 Creditors

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

## Care of Police Survivors

### Notes to the accounts (continued)

#### 12 Trustees remuneration and expenses

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

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

	2024	2023
Number of trustees who were paid expenses	2	2

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

#### 13 Staff Costs

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

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

	2024	2023
Employees	8	9

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

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

#### 14 Fees for examination or audit of the accounts

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

#### 15 Related Party Transactions

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

## Care of Police Survivors

### Notes to the accounts (continued)

#### 16 Statement of Funds

	Fund balance b/f 31.12.23 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.24 £
<b>Unrestricted Funds</b>					
General Fund	660,181	660,689	-627,119	-	693,751
Resource & Support Manager	98,504	-	-2,096	-	96,408
Designated Fund - Unity House	5,782	-	-	-	5,782
<b>Total unrestricted funds</b>	<b>764,467</b>	<b>660,689</b>	<b>-629,215</b>	<b>-</b>	<b>795,941</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>764,467</b>	<b>660,689</b>	<b>-629,215</b>	<b>-</b>	<b>795,941</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 31.12.22 £	Incoming Resources £	Outgoing Resources £	Transfer Between funds £	Fund balance c/f 31.12.23 £
<b>Unrestricted Funds</b>					
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
<b>Total unrestricted funds</b>	<b>805,524</b>	<b>734,294</b>	<b>-775,351</b>	<b>-</b>	<b>764,467</b>
<b>Restricted Funds</b>					
Survivor Weekend	-	-	-	-	-
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Total Funds</b>	<b>805,524</b>	<b>734,294</b>	<b>-775,351</b>	<b>-</b>	<b>764,467</b>

## Care of Police Survivors

### Notes to the accounts (continued)

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

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

#### 18 Analysis of cash and cash equivalents

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

#### 19 Lease Commitments

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

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