

# POLICE ROLL OF HONOUR TRUST

England & Wales - Charity number 1179754

## Details

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Other names	Police Remembrance Trust
Status	Registered
Legal form	Other
Registered	2018-08-31
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Police Roll of Honour Trust Lancashire Constabulary HQ Hutton Preston PR4 5SB
Phone	07843293958
Email	<a href="mailto:contact@rollofhonour.police.uk">contact@rollofhonour.police.uk</a>
Website	<a href="https://www.policememorial.org.uk">https://www.policememorial.org.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE TRUST SHALL BE THE COMMEMORATION OF POLICE OFFICERS WHO HAVE LOST THEIR LIVES BOTH ON, AND IN THE LINE OF DUTY IN ALL OR ANY OF THE FOLLOWING WAYS: (A)THE PROVISION OF A RECORD OF ALL THOSE POLICE OFFICERS WHO LOST THEIR LIVES IN A MANNER THAT DICTATES THEIR NAME BE ADDED, HISTORICALLY OR CONTEMPORANEOUSLY, TO THE UNITED KINGDOM'S POLICE ROLL OF HONOUR;(B)SUPPORT THE ONGOING RESEARCH TO ENSURE ACCURACY AND RELEVANCE OF THE UNITED KINGDOM'S POLICE ROLL OF HONOUR;(C)THE PROVISION OF, OR TO ASSIST IN THE PROVISION OF, AND MAINTENANCE OF MEMORIALS INCLUDING STATUES, MEMORIAL GARDENS, BOOKS OF REMEMBRANCE, PLAQUES AND OTHER APPROPRIATE MEMORIALS BE THEY NATIONAL, LOCAL, GROUP OR INDIVIDUAL; (D)THE HOLDING OF, OR PARTICIPATION IN, MEMORIAL SERVICES OR OTHER ACTS OF REMEMBRANCE.

**Activities:** The Trust maintains the UK Police Roll of Honour, a record of public service and sacrifice of all British Police Officers who list their lives on and in the line of duty since the earliest days of professional law enforcement.

## Classification

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- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Guernsey
- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£92,129	£106,510	-	-
2024-03-31	£118,237	£50,451	-	-
2023-03-31	£62,302	£53,095	-	-
2022-03-31	£22,484	£30,660	-	-
2021-03-31	£26,512	£16,682	-	-

## Trustees

Name	Role	Appointed
<b>DAVID WILBRAHAM MBE</b>	Chair	2026-04-29
Alan David Threadgold		2023-04-14
Clive Richard Critchley		2023-04-20
David Acheson MBE DL		2026-04-29
<b>JOANNE MATULEVICZE</b>		2022-12-07
John Giblin		2023-04-20
Simon David Kempton		2023-04-20
Trevor Purcell		2025-04-03
William Stewart Carle		2023-06-18

**POLICE ROLL OF HONOUR TRUST**

England & Wales - Charity number 1179754

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Police Roll of Honour Trust  
T/A Police Remembrance Trust

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Trust is Incorporated by Royal Charter with the following charitable objectives:

- The provision of a record of all those Police Officers who lost their lives in a manner that dictates their name be added, historically or contemporaneously, to the UK Police Roll of Honour;
- Support the ongoing research to ensure accuracy and relevance of the UK Police Roll of Honour;
- The provision of, or to assist in the provision of, and maintenance of memorials including statues, memorial gardens, books of remembrance, plaques and other appropriate memorials be they national, local, group or individual;
- The holding of, or participation in, memorial services or other acts of remembrance.

**Main work**

We provide the only authoritative archive of officers who have lost their lives in the line of duty as a result of criminal acts, enemy action in air raids, misadventure whilst taking special risks to protect the public or make arrests; accidents while on patrol or travelling to/from duty; on duty from natural and unknown causes.

The research required to meet this end could not be completed without a national network of scores of volunteers who carry out research on request on our behalf and without the goodwill and co-operation of the all the UK police services and staff associations and related police charities and support organisations.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2025

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

#### **Royal Patronage**

In June 2024, Buckingham Palace announced that His Majesty The King is delighted to retain the patronage of The Police Remembrance Trust. The Police Remembrance Trust, incorporating National Police Memorial Day (NPMD), is honoured to receive the patronage of The King, who as The Prince of Wales was a committed and involved patron to National Police Memorial Day since 2006. The news follows a recent review of Royal patronages conducted by the Royal Household, following His Majesty The King's Accession.

#### **Roll of Honour**

The UK Police Roll of Honour has been compiled after more than 25 years research and full details are held in our archive, printed roll of honour books and computerised database. There are over 4.5k names recorded on our Roll. An executive names committee has continued to meet on a regular basis via MS Teams to review names on the Roll of Honour. Discrepancies have been addressed and new names added as a result of ongoing research. The Roll of Honour has 4707 names recorded.

#### **National Police Memorial Day**

Secretaries of State and Police Chiefs joined a congregation of more than 1,000 at Glasgow Royal Concert Hall on Sunday 29th September 2024 to remember officers who gave their lives in the line of duty. The service of remembrance followed a police parade of more than 40 force standards from George Square to Glasgow Royal Concert Hall, where they joined a guard of honour involving officers from the UK and overseas. Police Scotland arranged a flyover as a mark of respect. Family members participated in the service, which poignantly honoured fallen officers' commitment, courage, and sacrifice. This being the anniversary year of the Chinook helicopter tragedy on the Mull of Kintyre, a wreath was laid to commemorate lives lost in air disasters, many of which have happened on Scottish soil.

#### **Memorial Plaque Installation**

On 30th December 2024, a blue memorial plaque was installed in Aikenhead Road Police Station, Glasgow to commemorate the 55th anniversary of the deaths of Angus Mackenzie and Edward Barnett. The officers were shot and killed by a former colleague when they found that he and his fellow assailants had just committed an armed bank robbery. A small service took place and was attended by the widows and families of the officers.

#### **Research**

The Trust has a group of researchers across the UK who spend a great deal of time reviewing names which may be included in the Roll of Honour. Their research is both online and physical and all new names added are evidenced through records and are in line with our criteria.

#### **Fundraising activities**

The Trust has a close working relationship with the other main charities associated with remembering fallen officers and their families, namely:

- Care of Police Survivors
- National Police Memorial Day Trust
- Scottish Police Memorial Trust

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2025

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charities main funding streams are:

- annual membership both corporate and personal;
- donations from police forces, retired officer associations, police federations and police and crime commissioners;
- 'give as you earn' donations directly from officers' payroll;
- fundraising through social media e.g. appeals through facebook;
- sales of bespoke and collectable items such as challenge coins, patches etc;
- fundraising from individuals on behalf of the Trust;
- sponsorship from corporate organisations for events;
- fundraising by the Trust for specific projects.

### **Reserves policy**

The trustees, being cognisant of the requirements of the Charity Commission, are satisfied that the level of reserves held in freely available funds is adequate to ensure the uninterrupted running of the Trust. The target level of reserves for the Trust is £100,000 - this equates to approximately two years of expenditure, at the desired level, on charitable activities and provides a sufficient and reasonable basis to ensure the Trust can continue in the short to medium term in the event of an unexpected interruption to income.

## **FUTURE PLANS**

### **Welsh Police Memorial**

Despite there being 121 recorded Welsh police officer deaths, Wales remains the only home national not to have its own dedicated National Police Memorial. We are committed to seeing one be realised to mark the service and sacrifice of those who died on and in the line of duty. Planning work and fundraising with Welsh Police Forces will continue towards the creation and installation of a Police Memorial in Wales. This project is estimated to cost over £500,000. The location and design in principal have been agreed but given the estimated costs this project will take longer than first hoped but remains an ongoing priority for the Trust.

### **Police Arboretum Memorial Trust**

The Trust is committed to supporting sister charity PAMT and supplies the names for the Roll of Honour at the National Arboretum. Following a meeting with the Chair of the Digital Education Committee, we look forward to working more closely to realise our shared vision for enhanced information sets around all those recorded, which could include biographical information shared from friends and relatives and more personal information about the officers who tragically died on duty.

### **Elizabeth Emblem**

On 9 March 2024, the Government announced the introduction of a commemorative emblem as a mark of recognition for those who lost their lives while undertaking eligible public service. This includes police officers who are on the roll of honour. The design incorporates a rosemary wreath - a traditional symbol of remembrance, surrounding the Tudor Crown. It is inscribed 'For A Life Given In Service', with the name of the person to be commemorated inscribed on the reverse. The Emblem includes a pin to allow the award to be worn by the next of kin of the deceased. Once a case has been assessed and approved by the Cabinet Office, next of kin have a choice of how the emblem is presented. The first batch has been presented and it is envisaged that future presentations will take place during the National Police Memorial Day weekend.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was granted a Royal Charter by Her Majesty Queen Elizabeth II. The Charter was affixed with the Great Seal and became a legal document and incorporated the Trust in March 2018. Following the merger of Police Roll of Honour and National Police Memorial Day Trust in 2023, the Charter remains the governing document, superseding those of the merged charities and defines the objectives and constitution of the charity.

The charity is registered in both Scotland (SC048982) and England & Wales (1179754).

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2025

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees subject to a 6 month probationary period. Thereafter, all trustees must be re-elected every 5 years.

### **Organisational structure**

Day to day management of the charity is delegated to the secretary, David Acheson.

Matters relating to the planning of NPMD are attended to by administrator Melanie Davies.

### **Decision making**

The Trust is managed by its Trustees who liaise and meet informally on a regular basis via MS Teams to conduct and oversee Trust business with several formal meetings a year. Executive committees, such as the NPMD Planning Committee has delegated responsibility to make all necessary decisions/arrangements for the annual event, providing updates on spending at interim full trust meetings.

The Trust is supported and advised when required by advisors.

### **Risk management**

A risk register exists to identify and mitigate any risks which could harm the Trust's pursuance of its aims and objectives. An insurance policy is in place to cover public liability and events, specifically National Police Memorial Day.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC048982

### **Principal address**

Lancashire Constabulary HQ  
Preston  
Lancashire  
PR4 5SB

### **Trustees**

J Matulevicze  
T McLoughlin  
D Acheson  
D Gunn  
J Giblin  
C McLaughlin (resigned 5.12.24)  
D Wilbraham  
T Purcell  
D Murphy (resigned 5.12.24)  
D Threadgold (appointed 17.4.24)  
J Robins (appointed 17.4.24)  
S Carle (appointed 17.4.24)  
R Critchley  
I Lewis  
S Kempton  
E Anderson (appointed 17.4.24)

### **Independent Examiner**

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2025

22/12/2025

Approved by order of the board of trustees on .....3B8E0000-FDFA-5AC8-BE38-08DE416B0A7A..... and signed on its behalf by:



3B8E0000-FDFA-5AC8-BE38-08DE416B0A7A

.....  
J Matulevicze - Trustee

Independent Examiner's Report to the Trustees of  
Police Roll of Honour Trust

I report on the accounts for the year ended 31 March 2025 set out on pages seven to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Robert Pollock  
The Institute of Chartered Accountants of Scotland

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

22/12/2025

Date: .....388E0000-FDEA-SACB-BE56-08DEA16B8A7A.....

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		27,143	53,099	80,242	106,094
Other trading activities	2	11,775	-	11,775	12,074
Investment income	3	<u>112</u>	<u>-</u>	<u>112</u>	<u>69</u>
<b>Total</b>		<u>39,030</u>	<u>53,099</u>	<u>92,129</u>	<u>118,237</u>
 <b>EXPENDITURE ON</b>					
Raising funds		13,087	-	13,087	8,509
<b>Charitable activities</b>					
Police Roll of Honour Trust		41,112	52,311	93,423	41,729
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>213</u>
<b>Total</b>		<u>54,199</u>	<u>52,311</u>	<u>106,510</u>	<u>50,451</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	<u>(15,169)</u>	<u>788</u>	<u>(14,381)</u>	67,786
		<u>(7,801)</u>	<u>7,801</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(22,970)</b>	<b>8,589</b>	<b>(14,381)</b>	67,786
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>23,552</u>	<u>87,800</u>	<u>111,352</u>	43,566
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>582</u></u>	 <u><u>96,389</u></u>	 <u><u>96,971</u></u>	 <u><u>111,352</u></u>

The notes form part of these financial statements

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	8	9,680	-	9,680	9,226
Debtors	9	1,500	-	1,500	1,352
Cash at bank		<u>(10,599)</u>	<u>96,390</u>	<u>85,791</u>	<u>100,774</u>
		<u>581</u>	<u>96,390</u>	<u>96,971</u>	<u>111,352</u>
<b>NET CURRENT ASSETS</b>		<u>581</u>	<u>96,390</u>	<u>96,971</u>	<u>111,352</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>581</u>	<u>96,390</u>	<u>96,971</u>	<u>111,352</u>
<b>NET ASSETS</b>		<u>581</u>	<u>96,390</u>	<u>96,971</u>	<u>111,352</u>
<b>FUNDS</b>					
	10			<u>581</u>	23,552
Unrestricted funds				<u>96,390</u>	<u>87,800</u>
Restricted funds					
<b>TOTAL FUNDS</b>				<u>96,971</u>	<u>111,352</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

22/12/2025

..... and were signed on its behalf by:



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.....  
J Matulevicze - Trustee



.....  
D Acheson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Individual assets costing £1,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life:-

Computer Equipment - 25% straight line.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the income statement as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amounts of stocks recognised as an expense in the period in which the reversal occurs.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	£	£
Shop income	<u>11,775</u>	<u>12,074</u>

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	£	£
Deposit account interest	<u>112</u>	<u>69</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

The charity has met the individual travel and subsistence expenses for 16 of the trustees. These expenses total £13,248 in the period to March 2025 (2024 - £15,389).

**5. STAFF COSTS**

The charity has no employees in either the current or prior year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,843	91,251	106,094
Other trading activities	12,074	-	12,074
Investment income	<u>69</u>	<u>-</u>	<u>69</u>
<b>Total</b>	<u>26,986</u>	<u>91,251</u>	<u>118,237</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,509	-	8,509
<b>Charitable activities</b>			
Police Roll of Honour Trust	36,229	5,500	41,729
Other	<u>213</u>	<u>-</u>	<u>213</u>
<b>Total</b>	<u>44,951</u>	<u>5,500</u>	<u>50,451</u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(17,965)	85,751	67,786
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	41,517	2,049	43,566
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,552</u>	<u>87,800</u>	<u>111,352</u>
<b>7. TANGIBLE FIXED ASSETS</b>			Computer equipment £
<b>COST</b>			
At 1 April 2024 and 31 March 2025			<u>4,323</u>
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025			<u>4,323</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025			<u>-</u>
At 31 March 2024			<u>-</u>
<b>8. STOCKS</b>		2025 £	2024 £
Stocks		<u>9,680</u>	<u>9,226</u>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025 £	2024 £
Trade debtors		<u>1,500</u>	<u>1,352</u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	23,552	(15,170)	(7,801)	581
<b>Restricted funds</b>				
Memorials	1,489	(9,290)	7,801	-
NPMD	<u>86,311</u>	<u>10,079</u>	<u>-</u>	<u>96,390</u>
	<u>87,800</u>	<u>789</u>	<u>7,801</u>	<u>96,390</u>
<b>TOTAL FUNDS</b>	<u><u>111,352</u></u>	<u><u>(14,381)</u></u>	<u><u>-</u></u>	<u><u>96,971</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,030	(54,200)	(15,170)
<b>Restricted funds</b>			
Memorials	-	(9,290)	(9,290)
NPMD	<u>53,099</u>	<u>(43,020)</u>	<u>10,079</u>
	<u>53,099</u>	<u>(52,310)</u>	<u>789</u>
<b>TOTAL FUNDS</b>	<u><u>92,129</u></u>	<u><u>(106,510)</u></u>	<u><u>(14,381)</u></u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	41,517	(17,965)	23,552
<b>Restricted funds</b>			
Memorials	2,049	(560)	1,489
NPMD	<u>-</u>	<u>86,311</u>	<u>86,311</u>
	<u>2,049</u>	<u>85,751</u>	<u>87,800</u>
<b>TOTAL FUNDS</b>	<u><u>43,566</u></u>	<u><u>67,786</u></u>	<u><u>111,352</u></u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,986	(44,951)	(17,965)
<b>Restricted funds</b>			
Memorials	1,000	(1,560)	(560)
Police Remembrance Trust	250	(250)	-
NPMD	<u>90,001</u>	<u>(3,690)</u>	<u>86,311</u>
	<u>91,251</u>	<u>(5,500)</u>	<u>85,751</u>
<b>TOTAL FUNDS</b>	<u><u>118,237</u></u>	<u><u>(50,451)</u></u>	<u><u>67,786</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	41,517	(33,135)	(7,801)	581
<b>Restricted funds</b>				
Memorials	2,049	(9,850)	7,801	-
NPMD	<u>-</u>	<u>96,390</u>	<u>-</u>	<u>96,390</u>
	<u>2,049</u>	<u>86,540</u>	<u>7,801</u>	<u>96,390</u>
<b>TOTAL FUNDS</b>	<u><u>43,566</u></u>	<u><u>53,405</u></u>	<u><u>-</u></u>	<u><u>96,971</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,016	(99,151)	(33,135)
<b>Restricted funds</b>			
Memorials	1,000	(10,850)	(9,850)
Police Remembrance Trust	250	(250)	-
NPMD	<u>143,100</u>	<u>(46,710)</u>	<u>96,390</u>
	<u>144,350</u>	<u>(57,810)</u>	<u>86,540</u>
<b>TOTAL FUNDS</b>	<u><u>210,366</u></u>	<u><u>(156,961)</u></u>	<u><u>53,405</u></u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. MOVEMENT IN FUNDS - continued**

**Memorials**

To assist with the costs in relation to providing memorial contributions at remembrance events.

**Police Remembrance Trust**

To assist with the costs in relation to the US Embassy event held in December 2023.

**National Police Memorial Day - NPMD**

To assist with the costs in relation to hosting an annual national memorial day to honour the courage and ultimate sacrifice of police officers throughout the UK.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	25,722	11,099
Fundraising	1,420	2,998
Memberships	-	997
Projects	53,100	1,000
Transfer of funds from National Police Memorial Day Trust	-	90,000
	<b>80,242</b>	106,094
<b>Other trading activities</b>		
Shop income	11,775	12,074
<b>Investment income</b>		
Deposit account interest	112	69
	<b>92,129</b>	118,237
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	13,087	8,509
<b>Charitable activities</b>		
Postage and stationery	2,803	506
Advertising	3,462	1,539
Travel and subsistence	13,248	15,389
Subscriptions	930	796
Fundraising activity	14,524	14,292
Projects	56,509	4,064
	<b>91,476</b>	36,586
<b>Other</b>		
Computer equipment	-	213
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	82	72
<b>Governance costs</b>		
Accountancy	1,440	4,260
Legal and professional fees	425	811
	<b>1,865</b>	5,071

This page does not form part of the statutory financial statements

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Total resources expended	<u><b>106,510</b></u>	<u>50,451</u>
<b>Net (expenditure)/income</b>	<u><b>(14,381)</b></u>	<u>67,786</u>

This page does not form part of the statutory financial statements

Document electronically signed



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## Document Details

<b>Document ID</b>	7bae0000-9d0b-ba35-f847-08de416a01ce
<b>Document Bundle ID</b>	3b8e0000-fdfa-5ac8-4687-08de416b0a87
<b>Uploaded to FuseSign</b>	2025-12-22 15:01 +00:00
<b>FuseSign subscriber</b>	Sharles Ltd
<b>Initiator email</b>	lisa.donald@sharles-ca.co.uk
<b>Signed by</b>	Joanne Matulevicze (joanne.matulevicze@rollofhonour.police.uk), David Acheson (dave.acheson@rollofhonour.police.uk), Robert Pollock (Robert.Pollock@sharles-ca.co.uk)
<b>System finalisation</b>	2025-12-22 16:55 +00:00
<b>Verify URL</b>	<a href="https://app.fuse.work/fusesign/verify/7bae0000-9d0b-ba35-f847-08de416a01ce">https://app.fuse.work/fusesign/verify/7bae0000-9d0b-ba35-f847-08de416a01ce</a>

## Document Signers

### Signer 1

**Name** Joanne Matulevicze  
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**IP Address/es** 92.40.174.136  
**Signed on Pages** 7, 10  
**Verification Mode** Email Code

### Signer 2

**Name** David Acheson  
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**IP Address/es** 104.28.86.100  
**Signed on Pages** 10  
**Verification Mode** Email Code

### Signer 3

**Name** Robert Pollock  
**Email** Robert.Pollock@sharles-ca.co.uk  
**Mobile** N/A  
**IP Address/es** 172.167.47.231  
**Signed on Pages** 8  
**Verification Mode** Unauthenticated

## DOCUMENT AUDIT LOG

DATE TIME	USER	TRANSACTION
2025-12-22 15:01 +00:00	LISA.DONALD@SHARLES-CA.CO.UK	DOCUMENT BUNDLE CREATED BY LISA DONALD (LISA.DONALD@SHARLES-CA.CO.UK)
2025-12-22 15:01 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: JOANNE.MATULEVICZE@ROLLOFHONOUR.POLICE.UK. (2 DOCUMENTS - 2 SIGNING ACTIONS).
2025-12-22 15:01 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: DAVE.ACHESON@ROLLOFHONOUR.POLICE.UK. (1 DOCUMENT - 1 SIGNING ACTION).
2025-12-22 15:10 +00:00	JOANNE MATULEVICZE	EMAIL VERIFICATION REQUESTED TO EMAIL JOANNE.MATULEVICZE@ROLLOFHONOUR.POLICE.UK
2025-12-22 15:10 +00:00	JOANNE MATULEVICZE	CODE ENTERED AND VERIFIED
2025-12-22 15:10 +00:00	JOANNE MATULEVICZE	LINK OPENED FROM IP 92.40.174.145
2025-12-22 15:11 +00:00	JOANNE MATULEVICZE	DOCUMENT SIGNED: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS - ON PAGE 7 (SIGNATUREID: 3B8E0000-FDFA-5AC8-BE38-08DE416B0A7A)
2025-12-22 15:11 +00:00	JOANNE MATULEVICZE	DOCUMENT SIGNED: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS - ON PAGE 10 (SIGNATUREID: 3B8E0000-FDFA-5AC8-BE4A-08DE416B0A7A)
2025-12-22 15:11 +00:00	JOANNE MATULEVICZE	FORM FIELDS SUBMITTED FOR DOCUMENT: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS
2025-12-22 15:11 +00:00	JOANNE MATULEVICZE	DOCUMENT SIGNED: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS
2025-12-22 15:11 +00:00	JOANNE MATULEVICZE	JOANNE MATULEVICZE HAS COMPLETED BUNDLE 3B8E0000-FDFA-5AC8-4687-08DE416B0A87
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2025-12-22 16:53 +00:00	DAVID ACHESON	CODE ENTERED AND VERIFIED
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2025-12-22 16:54 +00:00	SYSTEM	PROGRESSING BUNDLE TO SIGNING GROUP 2
2025-12-22 16:54 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: ROBERT.POLLOCK@SHARLES-CA.CO.UK. (1 DOCUMENT - 1 SIGNING ACTION).
2025-12-22 16:55 +00:00	ROBERT POLLOCK	VERIFIED FROM OTHER BUNDLE AT 2025-12-22 16:51 +00:00: EMAIL VERIFICATION REQUESTED TO EMAIL IAN.BROOKS@CONCEPT.CO.UK (3B8E0000-FDFA-5AC8-FD38-08DE417A4F48)
2025-12-22 16:55 +00:00	ROBERT POLLOCK	VERIFIED FROM OTHER BUNDLE AT 2025-12-22 16:51 +00:00: CUSTOMER VERIFIED BY UNIQUE URL SENT VIA EMAIL (NO 2FA) (F7590000-DA0A-92A5-6866-08DE417ACEAC)
2025-12-22 16:55 +00:00	ROBERT POLLOCK	LINK OPENED FROM IP 172.167.47.231
2025-12-22 16:55 +00:00	ROBERT POLLOCK	DOCUMENT SIGNED: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS - ON PAGE 8 (SIGNATUREID: 3B8E0000-FDFA-5AC8-BE54-08DE416B0A7A)
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2025-12-22 16:55 +00:00	ROBERT POLLOCK	DOCUMENT SIGNED: POLI300-POLICE ROLL OF HONOUR TRUST-31-03-25-ACCOUNTS
2025-12-22 16:55 +00:00	ROBERT POLLOCK	ROBERT POLLOCK HAS COMPLETED BUNDLE 3B8E0000-FDFA-5AC8-4687-08DE416B0A87
2025-12-22 16:55 +00:00	SYSTEM	FINALISING DOCUMENT (7BAE0000-9D0B-BA35-F847-08DE416A01CE)

## More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit [www.fusesign.com](http://www.fusesign.com)

**POLICE ROLL OF HONOUR TRUST**

England & Wales - Charity number 1179754

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Police Roll of Honour Trust  
T/A Police Remembrance Trust

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Trust is Incorporated by Royal Charter with the following charitable objectives:

- The provision of a record of all those Police Officers who lost their lives in a manner that dictates their name be added, historically or contemporaneously, to the UK Police Roll of Honour;
- Support the ongoing research to ensure accuracy and relevance of the UK Police Roll of Honour;
- The provision of, or to assist in the provision of, and maintenance of memorials including statues, memorial gardens, books of remembrance, plaques and other appropriate memorials be they national, local, group or individual;
- The holding of, or participation in, memorial services or other acts of remembrance.

**Main work**

We provide the only authoritative archive of officers who have lost their lives in the line of duty as a result of criminal acts, enemy action in air raids, misadventure whilst taking special risks to protect the public or make arrests; accidents while on patrol or travelling to/from duty; on duty from natural and unknown causes.

The research required to meet this end could not be completed without a national network of scores of volunteers who carry out research on request on our behalf and without the goodwill and co-operation of the all the UK police services and staff associations and related police charities and support organisations.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2024

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Merger of Police Roll of Honour and National Police Memorial Day**

On 20th April 2023, representatives from the police family gathered at the US Embassy, London to mark the merger of National Police Memorial Day with the Police Roll of Honour Trust, establishing the Police Remembrance Trust. Recognised by Royalty and with a combined 43 years of honouring those who serve and those who have died or been killed on duty, the charities have joined as one in their shared, whole-hearted commitment to ensure sacrifices of police officers throughout the UK and Island of Ireland are never forgotten.

#### **Roll of Honour**

The UK Police Roll of Honour has been compiled after more than 25 years research and full details are held in our archive, printed roll of honour books and computerised database. There are over 4.5k names recorded on our Roll. Until 2021, our first recorded death was 1547, however, research has now shown that Watchman Nicholas Grey was murdered on 14 June 1545 and he is now our earliest dated entry on the Roll. An executive names committee has continued to meet on a regular basis via MS Teams to review names on the Roll of Honour. Discrepancies have been addressed and new names added as a result of ongoing research. The Roll of Honour has 4596 names recorded.

#### **National Police Memorial Day**

NPMD was originally founded as a distinct Trust in 2000 by Joe Holness, following the brutal killing of Kent Police Officer Jon Odell, at Margate, in December 2000. As an official annual national day, the NPMD provides a dignified and sensitive service of remembrance, to honour the courage and ultimate sacrifice of police officers throughout the UK.

In September 2023, NPMD took place in New Theatre, Cardiff when the original venue of St David's Hall was required to close due to the presence of Reinforced Autoclaved Aerated Concrete (RAAC).

#### **Research**

The Trust has a group of researchers across the UK who spend a great deal of time reviewing names which may be included in the Roll of Honour. Their research is both online and physical and all new names added are evidenced through records and are in line with our criteria.

#### **Fundraising activities**

The Trust has a close working relationship with the other main charities associated with remembering fallen officers and their families, namely:

- Care of Police Survivors
- National Police Memorial Day Trust
- Scottish Police Memorial Trust

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charities main funding streams are:

- annual membership both corporate and personal;
- donations from police forces, retired officer associations, police federations and police and crime commissioners;
- 'give as you earn' donations directly from officers' payroll;
- fundraising through social media e.g. appeals through facebook;
- sales of bespoke and collectable items such as challenge coins, patches etc;
- fundraising from individuals on behalf of the Trust;
- sponsorship from corporate organisations for events;
- fundraising by the Trust for specific projects.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2024

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees, being cognisant of the requirements of the Charity Commission, are satisfied that the level of reserves held in freely available funds is adequate to ensure the uninterrupted running of the Trust. The target level of reserves for the Trust is £110,000 - this equates to approximately two years of expenditure, at the desired level, on charitable activities and provides a sufficient and reasonable basis to ensure the Trust can continue in the short to medium term in the event of an unexpected interruption to income.

## **FUTURE PLANS**

### **Welsh Police Memorial**

Despite there being 121 recorded Welsh police officer deaths, Wales remains the only home national not to have its own dedicated National Police Memorial. We are committed to seeing one be realised to mark the service and sacrifice of those who died on and in the line of duty. Planning work and fundraising with Welsh Police Forces will continue towards the creation and installation of a Police Memorial in Wales. This project is estimated to cost over £500,000. The location and design in principal have been agreed but given the estimated costs this project will take longer than first hoped but remains an ongoing priority for the Trust.

### **Police Arboretum Memorial Trust**

The Trust is committed to supporting sister charity PAMT and supplies the names for the Roll of Honour at the National Arboretum. Following a meeting with the Chair of the Digital Education Committee, we look forward to working more closely to realise our shared vision for enhanced information sets around all those recorded, which could include biographical information shared from friends and relatives and more personal information about the officers who tragically died on duty.

### **Elizabeth Emblem**

In March 2024, it was announced that family members of police officers, firefighters and other public servants who died in public service will be recognised by a new emblem. From March, next of kin of the deceased will be able to apply for the Elizabeth Emblem, with nominations being reviewed by the George Cross Committee and recommendations made to His Majesty the King via the Prime Minister. Presentations of the Emblem will be made by Chief Constables. The Trust is in discussion with the Cabinet Office to establish feasibility of a presentation reception (should families wish to attend) in the evening preceding NPMD.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was granted a Royal Charter by Her Majesty Queen Elizabeth II. The Charter was affixed with the Great Seal and became a legal document and incorporated the Trust in March 2018. Following the merger of Police Roll of Honour and National Police Memorial Day Trust in 2023, the Charter remains the governing document, superseding those of the merged charities and defines the objectives and constitution of the charity.

The charity is registered in both Scotland (SC048982) and England & Wales (1179754).

### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees subject to a 6 month probationary period. Thereafter, all trustees must be re-elected every 5 years.

### **Organisational structure**

Day to day management of the charity is delegated to the secretary, David Acheson.

Matters relating to the planning of NPMD are attended to by administrator Debbie Edwards.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2024

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Decision making**

The Trust is managed by its Trustees who liaise and meet informally on a regular basis via MS Teams to conduct and oversee Trust business with several formal meetings a year. Executive committees, such as the NPMD Planning Committee has delegated responsibility to make all necessary decisions/arrangements for the annual event, providing updates on spending at interim full trust meetings.

The Trust is supported and advised when required by advisors.

### **Risk management**

A risk register exists to identify and mitigate any risks which could harm the Trust's pursuance of its aims and objectives.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC048982

### **Principal address**

Lancashire Constabulary HQ  
Preston  
Lancashire  
PR4 5SB

### **Trustees**

J Matulevicze  
T McLoughlin  
D Acheson  
D Gunn  
J Giblin  
C McLaughlin  
D Wilbraham  
T Purcell  
D Murphy  
D Threadgold (appointed 17.4.24)  
J Robins (appointed 17.4.24)  
S Carle (appointed 17.4.24)  
R Critchley (appointed 20.4.23)  
I Lewis  
S Kempton (appointed 20.4.23)  
E Anderson (appointed 17.4.24)

### **Independent Examiner**

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Report of the Trustees  
for the Year Ended 31 March 2024

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 accounting records which 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Nov 12, 2024

Approved by order of the board of trustees on ..... and signed on its behalf by:

**Signature:**   
J Matulevicze (Nov 12, 2024 17:33 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
J Matulevicze - Trustee

Independent Examiner's Report to the Trustees of  
Police Roll of Honour Trust

I report on the accounts for the year ended 31 March 2024 set out on pages seven to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signature:** 

**Email:** robert.pollock@sharles-ca.co.uk

Robert Pollock  
The Institute of Chartered Accountants of Scotland

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Date: Nov 13, 2024  
Date: .....

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>14,843</b>	<b>91,251</b>	<b>106,094</b>	21,533
Other trading activities	2	<b>12,074</b>	-	<b>12,074</b>	40,737
Investment income	3	<u>69</u>	<u>-</u>	<u>69</u>	<u>32</u>
<b>Total</b>		<u><b>26,986</b></u>	<u><b>91,251</b></u>	<u><b>118,237</b></u>	<u>62,302</u>
 <b>EXPENDITURE ON</b>					
Raising funds		<b>8,509</b>	-	<b>8,509</b>	12,388
<b>Charitable activities</b>					
Police Roll of Honour Trust		<b>36,229</b>	<b>5,500</b>	<b>41,729</b>	40,495
Other		<u>213</u>	<u>-</u>	<u>213</u>	<u>212</u>
<b>Total</b>		<u><b>44,951</b></u>	<u><b>5,500</b></u>	<u><b>50,451</b></u>	<u>53,095</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>(17,965)</b>	 <b>85,751</b>	 <b>67,786</b>	 9,207
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u><b>41,517</b></u>	<u><b>2,049</b></u>	<u><b>43,566</b></u>	<u>34,359</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u><b>23,552</b></u></u>	 <u><u><b>87,800</b></u></u>	 <u><u><b>111,352</b></u></u>	 <u><u>43,566</u></u>

The notes form part of these financial statements

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	213
<b>CURRENT ASSETS</b>					
Stocks	8	9,226	-	9,226	1,300
Debtors	9	1,352	-	1,352	-
Cash at bank		<u>12,974</u>	<u>87,800</u>	<u>100,774</u>	<u>42,053</u>
		<u>23,552</u>	<u>87,800</u>	<u>111,352</u>	<u>43,353</u>
<b>NET CURRENT ASSETS</b>		<u>23,552</u>	<u>87,800</u>	<u>111,352</u>	<u>43,353</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>23,552</u>	<u>87,800</u>	<u>111,352</u>	<u>43,566</u>
<b>NET ASSETS</b>		<u>23,552</u>	<u>87,800</u>	<u>111,352</u>	<u>43,566</u>
<b>FUNDS</b>					
Unrestricted funds	10			23,552	41,517
Restricted funds				<u>87,800</u>	<u>2,049</u>
<b>TOTAL FUNDS</b>				<u>111,352</u>	<u>43,566</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

Nov 12, 2024

..... and were signed on its behalf by:

**Signature:**   
J Matulevicze (Nov 12, 2024 17:33 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
 J Matulevicze - Trustee

**Signature:**   
David Acheson (Nov 12, 2024 18:38 GMT)

**Email:** dave.acheson@rollofhonour.police.uk

.....  
 D Acheson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Individual assets costing £1,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life:-

Computer Equipment - 25% straight line.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the income statement as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amounts of stocks recognised as an expense in the period in which the reversal occurs.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	£	£
Shop income	<u><b>12,074</b></u>	<u><b>40,737</b></u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Deposit account interest	<u><b>69</b></u>	<u><b>32</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

The charity has met the individual travel and subsistence expenses for 16 of the trustees. These expenses total £15,389 in the period to March 2024 (2023 - £9,430).

**5. STAFF COSTS**

The charity has no employees in either the current or prior year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,698	11,835	21,533
Other trading activities	40,737	-	40,737
Investment income	<u>32</u>	<u>-</u>	<u>32</u>
<b>Total</b>	<u><b>50,467</b></u>	<u><b>11,835</b></u>	<u><b>62,302</b></u>
<b>EXPENDITURE ON</b>			
Raising funds	12,388	-	12,388
<b>Charitable activities</b>			
Police Roll of Honour Trust	30,219	10,276	40,495
Other	<u>212</u>	<u>-</u>	<u>212</u>
<b>Total</b>	<u><b>42,819</b></u>	<u><b>10,276</b></u>	<u><b>53,095</b></u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>NET INCOME</b>	7,648	1,559	9,207
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	33,869	490	34,359
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>41,517</u>	<u>2,049</u>	<u>43,566</u>
 <b>7. TANGIBLE FIXED ASSETS</b>			Computer equipment £
<b>COST</b>			
At 1 April 2023 and 31 March 2024			<u>4,323</u>
<b>DEPRECIATION</b>			
At 1 April 2023			4,110
Charge for year			<u>213</u>
At 31 March 2024			<u>4,323</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024			<u>-</u>
At 31 March 2023			<u>213</u>
 <b>8. STOCKS</b>		<b>2024</b>	2023
		£	£
Stocks		<u>9,226</u>	<u>1,300</u>
 <b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2024</b>	2023
		£	£
Trade debtors		<u>1,352</u>	<u>-</u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	41,517	(17,965)	23,552
<b>Restricted funds</b>			
Memorials	2,049	(560)	1,489
NPMD	<u>-</u>	<u>86,311</u>	<u>86,311</u>
	<u>2,049</u>	<u>85,751</u>	<u>87,800</u>
<b>TOTAL FUNDS</b>	<u>43,566</u>	<u>67,786</u>	<u>111,352</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,986	(44,951)	(17,965)
<b>Restricted funds</b>			
Memorials	1,000	(1,560)	(560)
Police Remembrance Trust	250	(250)	-
NPMD	<u>90,001</u>	<u>(3,690)</u>	<u>86,311</u>
	<u>91,251</u>	<u>(5,500)</u>	<u>85,751</u>
<b>TOTAL FUNDS</b>	<u>118,237</u>	<u>(50,451)</u>	<u>67,786</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	33,869	7,648	41,517
<b>Restricted funds</b>			
Memorials	490	1,559	2,049
	<u>34,359</u>	<u>9,207</u>	<u>43,566</u>
<b>TOTAL FUNDS</b>	<u>34,359</u>	<u>9,207</u>	<u>43,566</u>

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,467	(42,819)	7,648
<b>Restricted funds</b>			
Memorials	11,835	(10,276)	1,559
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>62,302</u>	<u>(53,095)</u>	<u>9,207</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	33,869	(10,317)	23,552
<b>Restricted funds</b>			
Memorials	490	999	1,489
NPMD	<u>-</u>	<u>86,311</u>	<u>86,311</u>
	<u>490</u>	<u>87,310</u>	<u>87,800</u>
<b>TOTAL FUNDS</b>	<u>34,359</u>	<u>76,993</u>	<u>111,352</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,453	(87,770)	(10,317)
<b>Restricted funds</b>			
Memorials	12,835	(11,836)	999
Police Remembrance Trust	250	(250)	-
NPMD	<u>90,001</u>	<u>(3,690)</u>	<u>86,311</u>
	<u>103,086</u>	<u>(15,776)</u>	<u>87,310</u>
<b>TOTAL FUNDS</b>	<u>180,539</u>	<u>(103,546)</u>	<u>76,993</u>

**Memorials**

To assist with the costs in relation to providing memorial contributions at remembrance events.

**Police Remembrance Trust**

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS - continued**

To assist with the costs in relation to the US Embassy event held in December 2023.

**National Police Memorial Day - NPMD**

To assist with the costs in relation to hosting an annual national Memorial Day to honour the courage and ultimate sacrifice of police officers throughout the UK.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,099	258
Fundraising	2,998	7,175
Memberships	997	1,027
Projects	1,000	13,073
Transfer of funds from National Police Memorial Day Trust	<u>90,000</u>	<u>-</u>
	<b>106,094</b>	21,533
<b>Other trading activities</b>		
Shop income	12,074	40,737
<b>Investment income</b>		
Deposit account interest	<u>69</u>	<u>32</u>
<b>Total incoming resources</b>	<b>118,237</b>	62,302
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	8,509	12,388
<b>Charitable activities</b>		
Postage and stationery	506	3,071
Advertising	1,539	-
Travel and subsistence	15,389	9,430
Subscriptions	796	957
Fundraising activity	14,292	13,134
Projects	<u>4,064</u>	<u>10,276</u>
	<b>36,586</b>	36,868
<b>Other</b>		
Computer equipment	213	212
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	72	90
<b>Governance costs</b>		
Accountancy	4,260	1,100
Legal and professional fees	<u>811</u>	<u>2,437</u>
	<b>5,071</b>	3,537

This page does not form part of the statutory financial statements

Police Roll of Honour Trust  
T/A Police Remembrance Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Total resources expended	<u><b>50,451</b></u>	<u>53,095</u>
<b>Net income</b>	<u><b>67,786</b></u>	<u>9,207</u>

This page does not form part of the statutory financial statements











# POLI300-Police Roll of Honour Trust-31-03-24-Accounts


Final Audit Report

2024-11-13

Created:	2024-11-12
By:	Lisa Donald (Lisa.Donald@sharles-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAR1IzYhh-DhmoQympqf_Vsz8upLvAJET-

## "POLI300-Police Roll of Honour Trust-31-03-24-Accounts" History

-  Document created by Lisa Donald (Lisa.Donald@sharles-ca.co.uk)  
2024-11-12 - 13:11:08 GMT- IP address: 213.105.30.154
-  Document emailed to joanne.matulevicze@rollofhonour.police.uk for signature  
2024-11-12 - 13:13:45 GMT
-  Email viewed by joanne.matulevicze@rollofhonour.police.uk  
2024-11-12 - 17:32:30 GMT- IP address: 146.75.174.13
-  Signer joanne.matulevicze@rollofhonour.police.uk entered name at signing as J Matulevicze  
2024-11-12 - 17:33:20 GMT- IP address: 92.40.169.86
-  Document e-signed by J Matulevicze (joanne.matulevicze@rollofhonour.police.uk)  
Signature Date: 2024-11-12 - 17:33:22 GMT - Time Source: server- IP address: 92.40.169.86
-  Document emailed to dave.acheson@rollofhonour.police.uk for signature  
2024-11-12 - 17:33:24 GMT
-  Email viewed by dave.acheson@rollofhonour.police.uk  
2024-11-12 - 18:38:10 GMT- IP address: 146.75.174.12
-  Signer dave.acheson@rollofhonour.police.uk entered name at signing as David Acheson  
2024-11-12 - 18:38:42 GMT- IP address: 140.248.40.25
-  Document e-signed by David Acheson (dave.acheson@rollofhonour.police.uk)  
Signature Date: 2024-11-12 - 18:38:44 GMT - Time Source: server- IP address: 140.248.40.25
-  Document emailed to Robert Pollock (robert.pollock@sharles-ca.co.uk) for signature  
2024-11-12 - 18:38:45 GMT

 Email viewed by Robert Pollock (robert.pollock@sharles-ca.co.uk)

2024-11-13 - 00:17:46 GMT - IP address: 172.224.224.25

 Document e-signed by Robert Pollock (robert.pollock@sharles-ca.co.uk)

Signature Date: 2024-11-13 - 08:41:40 GMT - Time Source: server- IP address: 213.105.30.154

 Agreement completed.

2024-11-13 - 08:41:40 GMT

**POLICE ROLL OF HONOUR TRUST**

England & Wales - Charity number 1179754

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Police Roll of Honour Trust

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Police Roll of Honour Trust

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
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Detailed Statement of Financial Activities	14

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trust is Incorporated by Royal Charter with the following objectives:

- To compile a permanent historical public record for the British Police Service of all police officers who have lost their lives on and in the line of duty since the earliest days of professional law enforcement over three centuries ago;
- To research all available historical and contemporary information about individual officers in both public and official records and to collate and archive the results of this research in line with published criteria for inclusion on the roll;
- To record on a database all available details of each officer including the full circumstances of death, service history, personal and family background and details of any honours, awards, or memorials including photographs of the officer and any such memorials;
- To maintain these records on a computer database which can be updated with additional or new information as and when this becomes available;
- To provide relatives of deceased officers, and other bona fide interested parties, with information and individual written citations relating to each officer;
- To make appropriate information held on computer readily accessible to the public via computer networks at memorial sites and or via the internet;
- To publish the Police Roll of Honour, in the form of a ceremonial book of remembrance for permanent exhibition at one or more public national police memorials. For this roll to display, for each day of the year, details of those who have died on that date, showing each officer's name, age, rank and force, and the date, place and brief circumstances of death and any related posthumous honour or award;
- To provide, or assist in the provision of, the inscription of the relevant names on a physical monument at the site of any national or local police memorial; and where no appropriate memorial exists, to construct and maintain such a memorial;
- To record the location of all known police memorials and gravestones to officers killed in the line of duty, to maintain a record including photographs of such, and in cases of need to assist in the repair or maintenance of such;
- To provide support and assistance to police forces, related organisations and charities with any research relevant to a Police Roll of Honour or Memorial;
- To accept, where possible, invitations to attend any appropriate Police Memorial, Remembrance or Dedication Service in order to show support for the police service and for families of deceased officers and to promulgate the work of the Trust.

##### **Main work**

The main work of the Trust is educational in providing information and advice on the Roll of Honour and the officers killed in the line of duty. The research required to meet this end could not be completed without a national network of scores of volunteers who carry out research on request on our behalf and without the goodwill and co-operation of the all the UK police services and staff associations and related police charities and support organisations.

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Trust remains unique in being the only charity dedicated to researching, naming and recording details of every police officer in the UK who has been killed or died as a result of their duties since the earliest days of professional law enforcement and the first known recorded death of a constable in 1545.

##### **Roll of Honour**

The National Police Officers Roll of Honour has been compiled after more than 25 years research and full details are held in our archive, printed roll of honour books and computerised database. There are over 5000 names recorded on our Roll.

Until 2021, our first recorded death was 1547, however, research has now shown that Watchman Nicholas Grey was murdered on 14 June 1545 and he is now our earliest dated entry on the Roll.

An executive names committee has continued to meet on a regular basis via MS Teams to review names on the Roll of Honour. Discrepancies have been addressed and new names added as a result of ongoing research. There were 13 names added in the last financial year.

The Roll of Honour has 4592 names recorded.

##### **Royal Charter**

In recognition of the Trust's work and its status as the official source of the United Kingdom's Police Roll of Honour the Trust was honoured to be granted a Royal Charter by Her Majesty Queen Elizabeth II. The Charter was affixed with the Great Seal and became a legal document and thus incorporated the Trust in March 2018. A Royal Charter is an instrument of incorporation, granted by The Sovereign, which confers independent legal personality on an organisation and defines its objectives, constitution and powers to govern its own affairs. Royal Charters have a history dating back to the 13th century. Their original purpose was to create public or private corporations (including towns and cities), and to define their privileges and purpose. Nowadays, though Charters are still occasionally granted to cities, new Charters are normally reserved for bodies that work in the public interest and which can demonstrate pre-eminence, stability and permanence in their particular field.

##### **Memorial**

In April 2022, the Trust held a service within the Guard's Chapel in London, in remembrance of the 638 officers who died or were killed on duty with the Royal Irish Constabulary between 1836 and 1922 when the Force was disbanded. Families descended from those recorded on our Roll attended to reflect and share memories. Following the service, three wreaths were dedicated and laid by small groups at Westminster Cathedral, St Paul's Cathedral and the National Police Memorial on The Mall. This event was the culmination of a significant amount of work by trustees and was a fitting tribute to the fallen officers on the centenary anniversary of the disbandment of the RIC.

##### **Research**

The Trust has a group of researchers across the UK who spend a great deal of time reviewing names which may be included in the Roll of Honour. Their research is both online and physical and all new names added are evidenced through records and are in line with our criteria.

A new researcher was appointed, Mick Winters, who has been researching Irish Police casualties for a number of years and has provided some fascinatingly detailed and factual information about RIC officers for whom we held very little information. His knowledge and expertise will add further depth to the names on our digital roll of honour on our website. The information provided by Mick was instrumental to the success of the RIC event.

In May, two trustees attended Police Week in Washington DC. Police week is coordinated by a number of police charities in the United States of America, including Concerns of Police Survivors. This week enabled the trustees to see how charities, colleagues and family members come together from all over the US to reflect on their fallen officers. Events included an address at the Capitol building by President Biden and demonstrates the the commitment to ensuring that the lives of all officers on the US Roll of Honour are celebrated and remembered.

##### **Enquiries**

As well as public and family enquiries we receive enquiries from the media, police services and government departments being recognised as the most comprehensive and reliable source of information in this area.

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2023

#### **Website**

The Trust website at [www.policememorial.org.uk](http://www.policememorial.org.uk) remains the primary source for the National Police Roll of Honour, it is referenced extensively and used by Government, Police Forces and members of the public as well as other charities.

It is constantly updated with new and additional information. It provides free access to the Roll of Honour and other memorial and associated information. The Rolls can be searched annually or by police force area. The new 'On this day' feature is unique in the UK and allows people to see, throughout history, police officers recorded on the Roll of Honour on the day they visit the website.

#### **Fundraising activities**

The Trust has a close working relationship with the other main charities associated with remembering fallen officers and their families, namely:

- Care of Police Survivors
- National Police Memorial Day Trust
- Scottish Police Memorial Trust

In March 2023, the Blue Thistle Ball was held in Edinburgh to raise funds for the Trust's ongoing work. The merger with National Police Memorial Trust anticipated in April 2023 means that the new charity will require to petition for a new Coat of Arms. Lord Lyon, King of Arms was in attendance at the Ball and provided an after dinner speech. Almost 100 attendees were present and the silent auction and raffle tickets raised a significant amount of money for the Trust. It is the first time the Trust has had an event in Scotland, and it has built new and strengthened existing relationships with law enforcement partners north of the border.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charities main funding streams are:

- annual membership both corporate and personal;
- donations from police forces, retired officer associations, police federations and police and crime commissioners;
- 'give as you earn' donations directly from officers' payroll;
- fundraising through social media e.g. appeals through facebook;
- sales of bespoke and collectable items such as challenge coins, patches etc;
- fundraising from individuals on behalf of the Trust;
- sponsorship from organisations;
- fundraising by the Trust for specific projects.

##### **Reserves policy**

We have no fixed policy for the amount of reserves but rather would organise a special appeal should our funds fall below around £2,500; ongoing fundraising this year has ensured this has not occurred.

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2023

#### **FUTURE PLANS**

##### **Welsh Memorial**

Planning work and fundraising with Welsh Police Forces will continue towards the creation and installation of a Police Memorial in Wales. This project is estimated to cost in the region of £500,000. The location and design in principal have been agreed but given the estimated costs this project will take longer than first hoped but remains an ongoing priority for the Trust.

##### **Police Arboretum Memorial Trust**

The Trust is committed to supporting sister charity PAMT and supplies the names for the Roll of Honour at the National Arboretum. Following a meeting with the Chair of the Digital Education Committee, we look forward to working more closely to realise our shared vision for enhanced information sets around all those recorded, which could include biographical information shared from friends and relatives and more personal information about the officers who tragically died on duty.

##### **Merger with National Police Memorial Day Trust**

It is anticipated that the Trust will merge with our sister charity, National Police Memorial Day Trust early in the new financial year. These charities, both well established in their own right, will complement the aims and objectives of each, and together will ensure that the names of officers who died on duty are not only recorded in the Roll of Honour, but will be remembered annually at a service open to all friends, family and colleagues.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was granted a Royal Charter and incorporated the Trust in March 2018. The charter supersedes any former governing documents and defines the objectives and constitution of the charity.

The charity is registered in both Scotland (SC048982) and England & Wales (1179754).

##### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees subject to a 6 month probationary period. Thereafter, all trustees must be re-elected every 5 years.

##### **Organisational structure**

Day to day management of the charity is delegated to the secretary, David Acheson.

##### **Decision making**

The Trust is managed by its Trustees who liaise and meet informally on a regular basis to conduct and oversee Trust business with several formal meetings a year. As a result of the pandemic, no physical meetings took place in the last financial year, with MS Teams being utilised as an alternative.

The Trust is supported and advised when required by the advisors.

##### **Decision making**

The Trust is managed by its Trustees who liaise and meet informally on a regular basis via MS Teams to conduct and oversee Trust business with several formal meetings a year. Executive committees, such as the Names' Committee has delegated responsibility to assess if names should or should not be included in the Roll of Honour. When there is not complete consensus amongst the Names' Committee members, the decision is remitted to the wider board of trustees for discussion.

The Trust is supported and advised when required by advisors.

##### **Risk management**

The Trust is a small charity and there are no major risks involved.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC048982

Police Roll of Honour Trust

Report of the Trustees  
for the Year Ended 31 March 2023

**Principal address**

Lancashire Constabulary HQ  
Preston  
Lancashire  
PR4 5SB


**Trustees**

J Matulevicze  
T McLoughlin  
D Acheson  
D Gunn  
J Giblin  
C McLaughlin  
D Wilbraham  
K Redgate (resigned 31.3.23)  
T Purcell  
A MacDonald (resigned 30.4.22)  
J Apter (resigned 30.4.22)  
S Edwards (resigned 30.4.22)  
D Murphy

**Independent Examiner**

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Approved by order of the board of trustees on Dec 22, 2023 ..... and signed on its behalf by:

**Signature:**   
J Matulevicze (Dec 22, 2023 14:23 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
J Matulevicze - Trustee

Independent Examiner's Report to the Trustees of  
Police Roll of Honour Trust

I report on the accounts for the year ended 31 March 2023 set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signature:** 

**Email:** robert.pollock@sharles-ca.co.uk

Robert Pollock  
The Institute of Chartered Accountants of Scotland

Sharles Ltd  
Chartered Accountants  
29 Brandon Street  
Hamilton  
ML3 6DA

Date: Dec 22, 2023  
Date: .....

Police Roll of Honour Trust

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,698	11,835	21,533	18,524
Other trading activities	2	40,737	-	40,737	3,938
Investment income	3	<u>32</u>	<u>-</u>	<u>32</u>	<u>22</u>
<b>Total</b>		<b><u>50,467</u></b>	<b><u>11,835</u></b>	<b><u>62,302</u></b>	<b><u>22,484</u></b>
 <b>EXPENDITURE ON</b>					
Raising funds		12,388	-	12,388	10,612
<b>Charitable activities</b>					
Police Roll of Honour Trust		30,219	10,276	40,495	19,836
Other		<u>212</u>	<u>-</u>	<u>212</u>	<u>212</u>
<b>Total</b>		<b><u>42,819</u></b>	<b><u>10,276</u></b>	<b><u>53,095</u></b>	<b><u>30,660</u></b>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>7,648</b>	 <b>1,559</b>	 <b>9,207</b>	 <b>(8,176)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>33,869</u>	<u>490</u>	<u>34,359</u>	<u>42,535</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <b><u>41,517</u></b>	 <b><u>2,049</u></b>	 <b><u>43,566</u></b>	 <b><u>34,359</u></b>


The notes form part of these financial statements

Police Roll of Honour Trust

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>213</b>	-	<b>213</b>	425
<b>CURRENT ASSETS</b>					
Stocks	8	<b>1,300</b>	-	<b>1,300</b>	4,390
Debtors	9	-	-	-	2,000
Cash at bank		<u><b>40,004</b></u>	<u><b>2,049</b></u>	<u><b>42,053</b></u>	<u>27,544</u>
		<u><b>41,304</b></u>	<u><b>2,049</b></u>	<u><b>43,353</b></u>	33,934
<b>NET CURRENT ASSETS</b>		<u><b>41,304</b></u>	<u><b>2,049</b></u>	<u><b>43,353</b></u>	<u>33,934</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>41,517</b></u>	<u><b>2,049</b></u>	<u><b>43,566</b></u>	34,359
<b>NET ASSETS</b>		<u><b>41,517</b></u>	<u><b>2,049</b></u>	<u><b>43,566</b></u>	<u>34,359</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u><b>41,517</b></u>	33,869
Restricted funds				<u><b>2,049</b></u>	<u>490</u>
<b>TOTAL FUNDS</b>				<u><b>43,566</b></u>	<u>34,359</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 22, 2023 ..... and were signed on its behalf by:

**Signature:**   
J Matulevicze (Dec 22, 2023 14:23 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
 J Matulevicze - Trustee

**Signature:**   
D Acheson (Dec 22, 2023 14:25 GMT)

**Email:** dave.acheson@rollofhonour.police.uk

.....  
 D Acheson - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Individual assets costing £1,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life:-

Computer Equipment - 25% straight line.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the income statement as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amounts of stocks recognised as an expense in the period in which the reversal occurs.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	£	£
Shop income	<u>40,737</u>	<u>3,938</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account interest	<u>32</u>	<u>22</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

The charity has met the individual travel and subsistence expenses for 9 of the trustees. These expenses total £9,430 in the period to March 2023 (2022 - £6,453).

**5. STAFF COSTS**

The charity has no employees in either the current or prior year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,100	4,424	18,524
Other trading activities	3,938	-	3,938
Investment income	<u>22</u>	<u>-</u>	<u>22</u>
<b>Total</b>	<u>18,060</u>	<u>4,424</u>	<u>22,484</u>
<b>EXPENDITURE ON</b>			
Raising funds	10,612	-	10,612
<b>Charitable activities</b>			
Police Roll of Honour Trust	15,779	4,057	19,836
Other	<u>212</u>	<u>-</u>	<u>212</u>
<b>Total</b>	<u>26,603</u>	<u>4,057</u>	<u>30,660</u>
<b>NET INCOME/(EXPENDITURE)</b>	(8,543)	367	(8,176)

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	42,412	123	42,535
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>33,869</u>	<u>490</u>	<u>34,359</u>
 <b>7. TANGIBLE FIXED ASSETS</b>			
			Computer equipment £
<b>COST</b>			
At 1 April 2022 and 31 March 2023			<u>4,323</u>
<b>DEPRECIATION</b>			
At 1 April 2022			3,898
Charge for year			<u>212</u>
At 31 March 2023			<u>4,110</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023			<u>213</u>
At 31 March 2022			<u>425</u>
 <b>8. STOCKS</b>			
		2023 £	2022 £
Stocks		<u>1,300</u>	<u>4,390</u>
 <b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		2023 £	2022 £
Trade debtors		<u>-</u>	<u>2,000</u>
 <b>10. MOVEMENT IN FUNDS</b>			
	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	33,869	7,648	41,517
<b>Restricted funds</b>			
Memorials	490	1,559	2,049
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>34,359</u>	<u>9,207</u>	<u>43,566</u>

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,467	(42,819)	7,648
<b>Restricted funds</b>			
Memorials	11,835	(10,276)	1,559
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<b><u>62,302</u></b>	<b><u>(53,095)</u></b>	<b><u>9,207</u></b>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	42,412	(8,543)	33,869
<b>Restricted funds</b>			
Memorials	123	367	490
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<b><u>42,535</u></b>	<b><u>(8,176)</u></b>	<b><u>34,359</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,060	(26,603)	(8,543)
<b>Restricted funds</b>			
Memorials	4,424	(4,057)	367
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<b><u>22,484</u></b>	<b><u>(30,660)</u></b>	<b><u>(8,176)</u></b>

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	42,412	(895)	41,517
<b>Restricted funds</b>			
Memorials	123	1,926	2,049
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>42,535</u>	<u>1,031</u>	<u>43,566</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	68,527	(69,422)	(895)
<b>Restricted funds</b>			
Memorials	16,259	(14,333)	1,926
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>84,786</u>	<u>(83,755)</u>	<u>1,031</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Police Roll of Honour Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	258	13,103
Fundraising	7,175	-
Memberships	1,027	997
Projects	<u>13,073</u>	<u>4,424</u>
	21,533	18,524
<b>Other trading activities</b>		
Shop income	40,737	3,938
<b>Investment income</b>		
Deposit account interest	<u>32</u>	<u>22</u>
<b>Total incoming resources</b>	<b>62,302</b>	<b>22,484</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	12,388	10,576
<b>Charitable activities</b>		
Insurance	-	105
Postage and stationery	3,071	585
Travel and subsistence	9,430	6,453
Subscriptions	957	4,631
Fundraising activity	13,134	2,938
Projects	<u>10,276</u>	<u>4,057</u>
	36,868	18,769
<b>Other</b>		
Computer equipment	212	212
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	90	18
<b>Governance costs</b>		
Accountancy	1,100	1,050
Legal and professional fees	<u>2,437</u>	<u>35</u>
	<u>3,537</u>	<u>1,085</u>
Total resources expended	<u>53,095</u>	<u>30,660</u>
<b>Net income/(expenditure)</b>	<u><b>9,207</b></u>	<u><b>(8,176)</b></u>

This page does not form part of the statutory financial statements












# POLI300-Annual Accounts


Final Audit Report

2023-12-22


Created:	2023-12-22
By:	Aneta Kasztura (Aneta.Kasztura@sharles-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAuJPEnyFv8TRVBgvv67wDjhuWFosQxUY

## "POLI300-Annual Accounts" History


-  Document created by Aneta Kasztura (Aneta.Kasztura@sharles-ca.co.uk)  
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-  Document emailed to Lisa Donald (Lisa.Donald@sharles-ca.co.uk) for approval  
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2023-12-22 - 14:23:13 GMT
-  Signer joanne.matulevicze@rollofhonour.police.uk entered name at signing as J Matulevicze  
2023-12-22 - 14:23:47 GMT
-  Document e-signed by J Matulevicze (joanne.matulevicze@rollofhonour.police.uk)  
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-  Document emailed to dave.acheson@rollofhonour.police.uk for signature  
2023-12-22 - 14:23:50 GMT
-  Email viewed by dave.acheson@rollofhonour.police.uk  
2023-12-22 - 14:24:16 GMT
-  Signer dave.acheson@rollofhonour.police.uk entered name at signing as D Acheson  
2023-12-22 - 14:25:32 GMT

 Document e-signed by D Acheson (dave.acheson@rollofhonour.police.uk)

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2023-12-22 - 14:57:36 GMT

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 Agreement completed.

2023-12-22 - 14:57:48 GMT

**POLICE ROLL OF HONOUR TRUST**

England & Wales - Charity number 1179754

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Police Roll of Honour Trust

Charles CA  
29 Brandon Street  
Hamilton  
ML3 6DA

Police Roll of Honour Trust

Contents of the Financial Statements  
for the Year Ended 31 March 2021

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Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

Police Roll of Honour Trust

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Trust is Incorporated by Royal Charter with the following objectives:

- To compile a permanent historical public record for the British Police Service of all police officers who have lost their lives on and in the line of duty since the earliest days of professional law enforcement over three centuries ago;
- To research all available historical and contemporary information about individual officers in both public and official records and to collate and archive the results of this research in line with published criteria for inclusion on the roll;
- To record on a database all available details of each officer including the full circumstances of death, service history, personal and family background and details of any honours, awards, or memorials including photographs of the officer and any such memorials;
- To maintain these records on a computer database which can be updated with additional or new information as and when this becomes available;
- To provide relatives of deceased officers, and other bona fide interested parties, with information and individual written citations relating to each officer;
- To make appropriate information held on computer readily accessible to the public via computer networks at memorial sites and or via the internet;
- To publish the Police Roll of Honour, in the form of a ceremonial book of remembrance for permanent exhibition at one or more public national police memorials. For this roll to display, for each day of the year, details of those who have died on that date, showing each officer's name, age, rank and force, and the date, place and brief circumstances of death and any related posthumous honour or award;
- To provide, or assist in the provision of, the inscription of the relevant names on a physical monument at the site of any national or local police memorial; and where no appropriate memorial exists, to construct and maintain such a memorial;
- To record the location of all known police memorials and gravestones to officers killed in the line of duty, to maintain a record including photographs of such, and in cases of need to assist in the repair or maintenance of such;
- To provide support and assistance to police forces, related organisations and charities with any research relevant to a Police Roll of Honour or Memorial;
- To accept, where possible, invitations to attend any appropriate Police Memorial, Remembrance or Dedication Service in order to show support for the police service and for families of deceased officers and to promulgate the work of the Trust.

**Main work**

The main work of the Trust is educational in providing information and advice on the Roll of Honour and the officers killed in the line of duty. The research required to meet this end could not be completed without a national network of scores of volunteers who carry out research on request on our behalf and without the goodwill and co-operation of the all the UK police services and staff associations and related police charities and support organisations.

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Trust remains unique in being the only charity dedicated to researching, naming and recording details of every police officer in the UK who has been killed or died as a result of their duties since the earliest days of professional law enforcement and the first known recorded death of a constable in 1547.

We provide details of the Roll of Honour to the UK police services and police memorial organisations in order that we can all honour our fallen police officers and remember those they leave behind.

##### **Roll of Honour**

The National Police Officers Roll of Honour has been compiled after more than 25 years research and full details are held in our archive and computerised database.

##### **Royal Charter**

In recognition of the Trust's work and its status as the official source of the United Kingdom's Police Roll of Honour the Trust was honoured to be granted a Royal Charter by Her Majesty Queen Elizabeth II. The Charter was affixed with the Great Seal and became a legal document and thus incorporated the Trust in March 2018. A Royal Charter is an instrument of incorporation, granted by The Sovereign, which confers independent legal personality on an organisation and defines its objectives, constitution and powers to govern its own affairs. Royal Charters have a history dating back to the 13th century. Their original purpose was to create public or private corporations (including towns and cities), and to define their privileges and purpose. Nowadays, though Charters are still occasionally granted to cities, new Charters are normally reserved for bodies that work in the public interest and which can demonstrate pre-eminence, stability and permanence in their particular field.

##### **Memorial**

In May 2020, the grave of PC Richard Hill who was fatally stabbed on 24 April 1869, was refurbished by the Trust, ensuring his legacy lives on and he continues to be remembered.

In July 2020, a plaque was created in memory of PC Roy Buggins who died in Montrose Police Station in 2019.

The Coronavirus pandemic had a great impact on the charity's work throughout 2020 and into 2021, with meetings taking place entirely virtually and progress on new projects being stifled by restrictions.

##### **Roll of Honour**

The Trust continues to have details of friends and loved ones submitted for consideration of inclusion in the Roll of Honour. The Trust has a group of researchers who review the details and submit findings to the Trust. The Names' Committee then have virtual monthly meetings to discuss and review the evidence presented by researchers and new names are added each month. This process ensures our Roll of Honour is as accurate as possible.

In the last financial year, 42 names have been added to the Roll of Honour.

##### **Research**

As outlined earlier, the Trust has a group of researchers across the UK who spend a great deal of time reviewing names which may be included in the Roll of Honour. Their research is both online and physical and all new names added are evidenced through records and are in line with our criteria.

##### **Enquiries**

As well as public and family enquiries we receive enquiries from the media, police services and government departments being recognised as the most comprehensive and reliable source of information in this area.

##### **Website**

The Trust website at [www.policememorial.org.uk](http://www.policememorial.org.uk) remains the primary source for the National Police Roll of Honour, it is referenced extensively and used by Government, Police Forces and members of the public as well as other charities.

It is constantly updated with new and additional information. It provides free access to the Roll of Honour and other memorial and associated information. The Rolls can be searched annually or by police force area. The new 'On this day' feature is unique in the UK and allows people to see, throughout history, police officers recorded on the Roll of Honour on the day they visit the website.

## Police Roll of Honour Trust

### Report of the Trustees for the Year Ended 31 March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The Trust has a close working relationship with the other main charities associated with remembering fallen officers and their families, namely:

- Care of Police Survivors
- National Police Memorial Day Trust
- Scottish Police Memorial Trust

In July 2020, The Trust created challenge coins in collaboration with National Police Memorial Day (NPMD) which had been scheduled to take place in Lincoln in September that year. Memorial Day was sadly cancelled due to the pandemic but the popularity of the coins saw a significant sum of money raised for both the Trust and NPMD.

In March 2021, further challenge coins were purchased for the ongoing Royal Irish Constabulary Commemoration project in a bid to raise further funds. All proceeds from the coin sales will go towards the RIC project.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charities main funding streams are:

- annual membership both corporate and personal;
- donations from police forces, retired officer associations, police federations and police and crime commissioners;
- 'give as you earn' donations directly from officers' payroll
- fundraising through social media e.g. appeals through facebook
- fundraising for specific events.

##### **Reserves policy**

We have no fixed policy for the amount of reserves but rather would organise a special appeal should our funds fall below around £2,500; ongoing fundraising this year has ensured this has not occurred.

#### **FUTURE PLANS**

##### **Research**

We are continuing to expand our team of voluntary researchers and the work they are conducting on our behalf has added further historical names to the roll of honour.

##### **Welsh Memorial**

Planning work and fundraising with Welsh Police Forces will continue towards the creation and installation of a Police Memorial in Wales. This project has been delayed due to the Coronavirus pandemic, but fundraising is well under way and it is hoped that this goal will be achieved in 2023.

##### **Royal Irish Constabulary Commemoration**

The Trust continue to support the RIC Commemoration Event scheduled to take place in 2022. We are working in partnership to achieve fundraising goals for this project.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was granted a Royal Charter and incorporated the Trust in March 2018. The charter supersedes any former governing documents and defines the objectives and constitution of the charity.

The charity is registered in both Scotland (SC048982) and England & Wales (1179754).

##### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees subject to a 6 month probationary period.

##### **Organisational structure**

Day to day management of the charity is delegated to the secretary, David Acheson.

Police Roll of Honour Trust

Report of the Trustees  
for the Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Decision making**

The Trust is managed by its Trustees who liaise and meet informally on a regular basis to conduct and oversee Trust business with several formal meetings a year. As a result of the pandemic, no physical meetings took place in the last financial year, with MS Teams being utilised as an alternative.

The Trust is supported and advised when required by the advisors.

**Risk management**

The Trust is a small charity and there are no major risks involved.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC048982

**Principal address**

Lancashire Constabulary HQ  
Preston  
Lancashire  
PR4 5SB

**Trustees**

J Matulevicze  
S MacKay (resigned 31.10.20)  
T McLoughlin  
D Acheson  
D Gunn  
J Giblin  
C McLaughlin  
D Wilbraham  
K Redgate  
T Purcell  
A MacDonald  
J Apter  
S Edwards  
D Murphy

**Independent Examiner**

Charles CA  
29 Brandon Street  
Hamilton  
ML3 6DA

Dec 23, 2021

Approved by order of the board of trustees on ..... and signed on its behalf by:

**Signature:**   
J Matulevicze (Dec 23, 2021 12:07 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
J Matulevicze - Trustee

Independent Examiner's Report to the Trustees of  
Police Roll of Honour Trust

I report on the accounts for the year ended 31 March 2021 set out on pages six to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signature:** *Robert Pollock*  
Robert Pollock (Dec 23, 2021 12:16 GMT)

**Email:** robert.pollock@sharles-ca.co.uk

Robert Pollock BA CA  
Sharles CA  
29 Brandon Street  
Hamilton  
ML3 6DA

Date: Dec 23, 2021 .....

Police Roll of Honour Trust

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>11,191</b>	<b>1,350</b>	<b>12,541</b>	26,853
Other trading activities	2	<b>12,397</b>	<b>1,560</b>	<b>13,957</b>	4,198
Investment income	3	<u>14</u>	<u>-</u>	<u>14</u>	<u>13</u>
<b>Total</b>		<b>23,602</b>	<b>2,910</b>	<b>26,512</b>	31,064
<b>EXPENDITURE ON</b>					
Raising funds		<b>4,235</b>	-	<b>4,235</b>	572
<b>Charitable activities</b>					
Police Roll of Honour Trust		<b>5,336</b>	<b>3,615</b>	<b>8,951</b>	24,604
Other		<u>212</u>	<u>-</u>	<u>212</u>	<u>-</u>
<b>Total</b>		<b>9,783</b>	<b>3,615</b>	<b>13,398</b>	25,176
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,819</b>	<b>(705)</b>	<b>13,114</b>	5,888
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>28,593</b>	<b>828</b>	<b>29,421</b>	23,533
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>42,412</b></u>	<u><b>123</b></u>	<u><b>42,535</b></u>	<u><b>29,421</b></u>

The notes form part of these financial statements

Police Roll of Honour Trust

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	<b>637</b>	-	<b>637</b>	-
<b>CURRENT ASSETS</b>					
Stocks	8	<b>4,813</b>	-	<b>4,813</b>	1,530
Cash at bank		<u><b>36,962</b></u>	<u><b>123</b></u>	<u><b>37,085</b></u>	<u><b>27,891</b></u>
		<b>41,775</b>	<b>123</b>	<b>41,898</b>	29,421
<b>NET CURRENT ASSETS</b>		<u><b>41,775</b></u>	<u><b>123</b></u>	<u><b>41,898</b></u>	<u><b>29,421</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>42,412</b></u>	<u><b>123</b></u>	<u><b>42,535</b></u>	29,421
<b>NET ASSETS</b>		<u><u><b>42,412</b></u></u>	<u><u><b>123</b></u></u>	<u><u><b>42,535</b></u></u>	<u><u><b>29,421</b></u></u>
<b>FUNDS</b>	9				
Unrestricted funds				<u><b>42,412</b></u>	28,593
Restricted funds				<u><b>123</b></u>	<u><b>828</b></u>
<b>TOTAL FUNDS</b>				<u><u><b>42,535</b></u></u>	<u><u><b>29,421</b></u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
Dec 23, 2021..... and were signed on its behalf by:

**Signature:**   
J Matulevicze (Dec 23, 2021 12:07 GMT)

**Email:** joanne.matulevicze@rollofhonour.police.uk

.....  
J Matulevicze - Trustee

**Signature:**   
David Acheson (Dec 23, 2021 12:16 GMT)

**Email:** dave.acheson@rollofhonour.police.uk

.....  
D Acheson - Trustee

The notes form part of these financial statements

Police Roll of Honour Trust

Cash Flow Statement  
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	10,028	5,875
Additional reconciling item		<u>1</u>	<u>1</u>
Net cash provided by operating activities		<u>10,029</u>	<u>5,876</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(849)	-
Interest received		<u>14</u>	<u>13</u>
Net cash (used in)/provided by investing activities		<u>(835)</u>	<u>13</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		9,194	5,889
		<u>27,891</u>	<u>22,002</u>
Cash and cash equivalents at the end of the reporting period		<u>37,085</u>	<u>27,891</u>

The notes form part of these financial statements

Police Roll of Honour Trust

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	2020
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>13,114</b>	5,888
<b>Adjustments for:</b>		
Depreciation charges	212	-
Interest received	(14)	(13)
Increase in stocks	<u>(3,284)</u>	<u>-</u>
<b>Net cash provided by operations</b>	<b><u>10,028</u></b>	<b><u>5,875</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>27,891</u>	<u>9,194</u>	<u>37,085</u>
	<u>27,891</u>	<u>9,194</u>	<u>37,085</u>
<b>Total</b>	<b><u>27,891</u></b>	<b><u>9,194</u></b>	<b><u>37,085</u></b>

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

### **Tangible fixed assets**

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Individual assets costing £1,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life:-

Computer Equipment - 25% straight line.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the income statement as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amounts of stocks recognised as an expense in the period in which the reversal occurs.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	£	£
Shop income	<u><b>13,957</b></u>	<u>4,198</u>

**3. INVESTMENT INCOME**

	<b>2021</b>	2020
	£	£
Deposit account interest	<u><b>14</b></u>	<u>13</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

The charity has met the individual travel and subsistence expenses for 9 of the trustees. These expenses total £427 in the period to March 2021 (2020 - £10,546).

**5. STAFF COSTS**

The charity has no employees in either the current or prior year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,173	2,680	26,853
Other trading activities	4,198	-	4,198
Investment income	<u>13</u>	<u>-</u>	<u>13</u>
<b>Total</b>	28,384	2,680	31,064
<b>EXPENDITURE ON</b>			
Raising funds	572	-	572
<b>Charitable activities</b>			
Police Roll of Honour Trust	22,752	1,852	24,604
<b>Total</b>	<u>23,324</u>	<u>1,852</u>	<u>25,176</u>
<b>NET INCOME</b>	5,060	828	5,888

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	23,533	-	23,533
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,593</u>	<u>828</u>	<u>29,421</u>
<b>7. TANGIBLE FIXED ASSETS</b>			Computer equipment £
<b>COST</b>			
At 1 April 2020			3,474
Additions			<u>849</u>
At 31 March 2021			<u>4,323</u>
<b>DEPRECIATION</b>			
At 1 April 2020			3,474
Charge for year			<u>212</u>
At 31 March 2021			<u>3,686</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021			<u>637</u>
At 31 March 2020			<u>-</u>
<b>8. STOCKS</b>		<b>2021</b> £	2020 £
Stocks		<u>4,813</u>	<u>1,530</u>
<b>9. MOVEMENT IN FUNDS</b>		Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	At 1.4.20 £	13,819	42,412
	28,593		
<b>Restricted funds</b>			
Memorials	828	(705)	123
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,421</u>	<u>13,114</u>	<u>42,535</u>

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,602	(9,783)	13,819
<b>Restricted funds</b>			
Memorials	2,910	(3,615)	(705)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>26,512</u>	<u>(13,398)</u>	<u>13,114</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	23,533	5,060	28,593
<b>Restricted funds</b>			
Memorials	-	828	828
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>23,533</u>	<u>5,888</u>	<u>29,421</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,384	(23,324)	5,060
<b>Restricted funds</b>			
Memorials	2,680	(1,852)	828
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,064</u>	<u>(25,176)</u>	<u>5,888</u>

Police Roll of Honour Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	23,533	18,879	42,412
<b>Restricted funds</b>			
Memorials	-	123	123
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>23,533</u>	<u>19,002</u>	<u>42,535</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,986	(33,107)	18,879
<b>Restricted funds</b>			
Memorials	5,590	(5,467)	123
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>57,576</u>	<u>(38,574)</u>	<u>19,002</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

Police Roll of Honour Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>10,074</b>	20,827
Fundraising	-	2,219
Memberships	<b>1,117</b>	1,127
Projects	<b><u>1,350</u></b>	<u>2,680</u>
	<b>12,541</b>	26,853
<b>Other trading activities</b>		
Shop income	<b>13,957</b>	4,198
<b>Investment income</b>		
Deposit account interest	<b><u>14</u></b>	<u>13</u>
<b>Total incoming resources</b>	<b>26,512</b>	31,064
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	<b>4,235</b>	572
<b>Charitable activities</b>		
Insurance	<b>277</b>	193
Postage and stationery	<b>2,015</b>	2,765
Travel and subsistence	<b>427</b>	10,546
Subscriptions	<b>1,362</b>	392
Fundraising activity	<b>120</b>	500
Projects	<b><u>3,615</u></b>	<u>8,743</u>
	<b>7,816</b>	23,139
<b>Other</b>		
Computer equipment	<b>212</b>	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<b>1,050</b>	1,050
Legal and professional fees	<b><u>85</u></b>	<u>415</u>
	<b><u>1,135</u></b>	<u>1,465</u>
Total resources expended	<b><u>13,398</u></b>	<u>25,176</u>
<b>Net income</b>	<b><u><u>13,114</u></u></b>	<u><u>5,888</u></u>

This page does not form part of the statutory financial statements












# POLI300-Annual Accounts

Final Audit Report

2021-12-23

Created:	2021-12-23
By:	Lisa Donald (Lisa.Donald@sharles-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAV5YxqMK0uS_ujgcvr8dhmNKyj-BJprj9

## "POLI300-Annual Accounts" History

-  Document created by Lisa Donald (Lisa.Donald@sharles-ca.co.uk)  
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2021-12-23 - 11:52:30 GMT
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2021-12-23 - 12:06:09 GMT- IP address: 92.40.194.158
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2021-12-23 - 12:16:47 GMT- IP address: 81.138.236.134
-  Document e-signed by Robert Pollock (robert.pollock@sharles-ca.co.uk)  
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-  Agreement completed.  
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