

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

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for the Year Ended 31 March 2023

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## 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 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		<b>9,698</b>	<b>11,835</b>	<b>21,533</b>	18,524
Other trading activities	2	<b>40,737</b>	-	<b>40,737</b>	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		<b>12,388</b>	-	<b>12,388</b>	10,612
<b>Charitable activities</b>					
Police Roll of Honour Trust		<b>30,219</b>	<b>10,276</b>	<b>40,495</b>	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>	 (8,176)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>33,869</b>	<b>490</b>	<b>34,359</b>	42,535
 <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 £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	213	-	213	425
<b>CURRENT ASSETS</b>					
Stocks	8	1,300	-	1,300	4,390
Debtors	9	-	-	-	2,000
Cash at bank		40,004	2,049	42,053	27,544
		41,304	2,049	43,353	33,934
<b>NET CURRENT ASSETS</b>		41,304	2,049	43,353	33,934
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,517	2,049	43,566	34,359
<b>NET ASSETS</b>		41,517	2,049	43,566	34,359
<b>FUNDS</b>	10				
Unrestricted funds				41,517	33,869
Restricted funds				2,049	490
<b>TOTAL FUNDS</b>				43,566	34,359

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

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

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><b>40,737</b></u>	<u><b>3,938</b></u>

**3. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account interest	<u><b>32</b></u>	<u><b>22</b></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><b>18,060</b></u>	<u><b>4,424</b></u>	<u><b>22,484</b></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><b>26,603</b></u>	<u><b>4,057</b></u>	<u><b>30,660</b></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

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

	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>

**7. TANGIBLE FIXED ASSETS**

	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>

**8. STOCKS**

	2023 £	2022 £
Stocks	<u>1,300</u>	<u>4,390</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<u>-</u>	<u>2,000</u>

**10. 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
	<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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,302</u>	<u>(53,095)</u>	<u>9,207</u>

**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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,535</u>	<u>(8,176)</u>	<u>34,359</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	18,060	(26,603)	(8,543)
<b>Restricted funds</b>			
Memorials	4,424	(4,057)	367
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,484</u>	<u>(30,660)</u>	<u>(8,176)</u>

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
	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>
<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>	22,484
<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><u>9,207</u></u>	<u><u>(8,176)</u></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:	CBJCHBCAABAAuJPEnfFv8TRVBgvv67wDjhuWFosQxUY

## "POLI300-Annual Accounts" History


-  Document created by Aneta Kasztura (Aneta.Kasztura@sharles-ca.co.uk)  
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