

Christian Police Association

**Report and Financial Statements
For the year ended 31 December 2023**

AMENDED 18 NOV 2024

**Registered charity numbers:
220482 England and Wales SC043784
Scotland**

Christian Police Association

Report and Financial Statements For the year ended 31 December 2023

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Christian Police Association

Charity information at 31 December 2023

Trustees

D Akinlawon
G Alder
K Banks-Lyon
E Chisala
K Evans
H Flanigan
M Godfree (Chair)
K Harding
C Harries
P Littleton
G Norman (Vice Chair)
T Rowlandson
M Reavey
D Valente
M Watts

Address

46-50 Rutherford Drive
Park Farm
Wellingborough
NN8 6AX

Bankers

Barclays Bank PLC
Braintree Branch
1 Bank Street
Braintree
Essex
CM7 1UG

Independent Examiner

Mr J Nixon
Evolve Accountants and Business Advisors Ltd.
Unit 10 Phoenix Park
Stephenson Industrial Estate
Telford Way
Coalville
Leicestershire
LE67 3HB

Christian Police Association

Report of the Trustees For the year ended 31 December 2023

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2023.

Organisational structure

The Christian Police Association operates under a Constitution adopted on 28 September 2002 and is a registered charity, No. 220482 in England and Wales and No. SCO43784 in Scotland.

Governance and Management

New Trustees are appointed by existing Trustees. The Trustees meet at least twice per year and are supported by an Executive Director to whom the administration of the practical issues arising from the daily activities is delegated. The board of Trustees aims to have a broad range of skills represented, but in particular Christian doctrine, police work, finance, and experience in running a branch.

Objectives and activities

The principal objects of the charity are to advance the Christian faith amongst serving members of the police service, and for the relief of poverty, and of sickness, and the promotion of any other charitable purpose in particular for the benefit of serving or retired members of the police service. And to promote, for the benefit of the public: partnership working between the Police and relevant community groups, encouraging, and supporting the Police Service and therefore contributing to effective participation in community cohesion, safety, and the prevention of crime. These objects are further defined in our Mission statement which is to:

- Be a National Voice for Christians in Policing
- Encourage and support Christians in the Police Service
- Communicate in words and action, the truth, message, and hope of the gospel of Jesus Christ to colleagues and the community we serve.
- Build bridges between the Christian community and the Police.

Public Benefit

The primary focus is on the encouragement and support of the members both in Branches and where there is no Branch as yet. The advancement of religion is a recognised public benefit, and our work includes focus on moral and ethical values. Focus is also directed outwards, seeking to support the national policing plan through a number of local initiatives and partnering with other organisations, such as local churches and national charities. This seeks to improve quality of life and reduce crime ultimately bringing benefit to the public at large.

The Charity Commission's general guidance on public benefit has been referred to in the reviewing and planning of current activities and future developments.

Achievements and Performance

CPA publish a magazine every month called On & Off Duty This has been in publication since our foundation in 1883. The majority of recipients receive this digitally, a few receive hard copies by post. The electronic open rate has grown substantially and is now around 60% - which is excellent for a publication in digital marketing industry terms. We know that many more open it digitally but in circumstances where it is not captured. In 2023 we reached the 140th anniversary of CPA and saw the 1100th edition of the magazine. A year in On & Off Duty:

In January, we kicked off the year with a look forward into the 140th year of CPA and considered the success of the November Leader's Conference in 2022. In February, we prayed for our brothers and sisters in the police service of Australia, on the loss of two officers on duty. In March, we underpinned our strategy of Support, Encourage and Empower on the front page, said goodbye to a dear friend, member Danielle Cruikshank, whilst we celebrated our partnerships with Redeeming Our Communities and Good News for Everyone. In April, we published Deborah Akinlawon QPM's Premier Christianity article on the Baroness Casey Report. Plus we thanked God for the generous legacy left to CPA by philanthropist Douglas Merriman MBE. In May, we considered the Coronation of our new Monarch King Charles III and asked readers to consider the narrow path.

We also highlighted the visit of a Police Inspector from Germany. In June, GMP Branch Leader Coralie Bailey reported on the National Conference which had just taken place in Aberdeen, and we considered Blasphemy from the perspective of a Sikh officer, and Head of Special Branch in his force. In July, we heard about a retired police officer who rescued a former drug dealer, allowing him to be salt and light in his community. We reported on another successful International Day of Prayer for the Emergency Services that we had hosted online. We also reported that we had arranged a bespoke Global Leadership Summit for the November Leader's Conference. This would bring world class Christian based leadership training to CPA Leaders. In August, we reported on an Artificial Intelligence system that was saving lives in Australia. We recognised centenarian CPA member Betty Wright for her faithful service and CPA Trustee Keith Evans reported on representing CPA at yet another successful Christian Vision for Men event. In September we shared two member testimonies, and reported on the amazing CPA Northern Ireland Bible Week, which was attended by the Executive Director and the Executive Support Manager. We also reported on the Northern Regional Co-ordinator's attendance at the Cedarwood Christian Festival. In October, we placed the London Met CPA on the front cover, reporting on the fantastic success of the 140th Anniversary celebration in the heart of London, where CPA was first formed. The Met CPA Leadership team were joined by the Executive Director and witnessed the Christian testimony of Deputy Commissioner, Dame Lynne Owens. To have this level of support from the Met Executive is a great endorsement of the sterling work being conducted there. The wider church was also represented and Rev. Nims Obunge challenged all present to continue the work which was started by Catherine Gurney OBE, by engaging the church to support CPA. In November, we published some details of the intended Global Leadership Summit, which we had negotiated to Support, Encourage and Empower our CPA Leaders at the Leader's Conference later that month. Exec Support manager Tony Gale reported on our virtual engagement with the Police Federation conference the previous month. Tony also gave a call to sign up for the planned Alpha Course in January 2024. Plus we encouraged the membership with a gospel examination by Holy Cops India and another member testimony. December On & Off Duty lead with a Christmas message and featured a comprehensive report on the successful 2023 Leader's Conference. This included the Global Leadership training and a CPA 140th Anniversary Gala Dinner.

We continued 'hybrid' working during 2023, making full use of internet meeting platforms to stay in regular touch through staff meetings, Branch meetings and with the wider membership. All of our commitments for Trustees and Council meetings were met through the year. CPA Executive continue to actively engage with National Police Chief's Council Positive Uplift Programme, Armed Response, Equality, Diversity and Inclusion plus Race, Religion and Belief streams. We are also active contributing members to the Federation run Police Association Strategic Lead group, and the Police Charities UK group.

At the beginning of 2023, the Executive Support Manager and our Northern Regional Co-ordinator delivered another CPA Alpha course for police colleagues. It was our best attended so far and was well received.

In early 2023, the Executive Support Manager worked with our IT consultant to rebuild both our main CPA website and the Met CPA website and transfer the hosting service to a better provider. We also developed our ability to reconnect with Members and Friends who we had lost contact with, and secured some bespoke 140th Anniversary/Kings Coronation mugs. In May 2023 we launched CPA on Instagram!

Our Support, Encourage, Empower vision is continuing to pay dividends and we are experiencing a increasing level of cross-force engagement between a growing number of Branch Leaders. Additionally we are witnessing an accelerating growth of membership, with new applications arriving almost every day. CPA Trustees agreed the continued provision of the Right Now Media online resource, in support of further leadership and Branch development until June 2024. A reduction in cost was negotiated with the providers and 100 licences were obtained for all Staff, Trustees and Leaders. Provision continued at no cost to CPA due to a donation to support the personal development of CPA Leaders.

The 2023 National Conference (as referred to in the above On & Off Duty summary for June) was held at Kings Church Aberdeen, who have 1,800 members! The scripture for the Conference was Psalm 46, 1-3 "*God is our refuge and strength*", and it was good to engage with various partner organisations including the Christian Institute and Teen Challenge. As with previous years, the Conference included our AGM, which allows our wider membership to be involved.

In October 2023, we had a staff professional development day at Hayes Christian Conference Centre in Derbyshire, where the Executive Director presented the draft Branch Leader's Guidebook to the Chairs of Trustees, Head of Finance, and paid staff. This identified several amendments before it was published at the CPA Leader's Conference in November.

The Executive Support Manager introduced a Branch Leadership induction process on our ChurchSuite database. This has professionalised the whole process of election - ensuring each step is recorded along with biographies and recommendations being captured. This set the scene for a record number of Branch Leader's and Deputy Branch Leaders being elected at Leader's Conference 2023.

The November CPA Leader's Conference was attended by over 80 CPA leaders from around the UK. Leaders received a bespoke Global Leadership Training at the conference. Feedback on the event, taken two months later, was rated at 'First Class'. Also in November, we were represented at the ROC National Conference, along with other charities, exchanging ideas on how to positively influence our communities including alleviating poverty and crime.

In addition to this we developed Standard Operating Procedures, coupled with 'How-To' descriptions and videos for all roles within CPA. This is intended to create a level of resilience as we are such a small outfit. The loss of one team member is a strategic risk that could have a fairly large impact.

CPA remains a National Voice for Christians in Policing. National representation remained stable. The Executive Director reviewed the national news with a monthly slot on Premier Christian Radio. We saw increased growth in new Members, Friends, and Community Partners.

The 'Big Ask', donations and a legacy caused CPA to have more than £1,000 surplus in 2022 putting us in a strong position for 2023. Coupling this with a generous legacy by a philanthropist of nearly £50,000, we were able to return an even greater surplus in 2023, against a planned deficit!.

Future developments

With thanks to Lancashire Branch Leader Paul Pountain and Lancs' CPA member, Rebecca Pountain's tenacity we managed to secure the Samlesbury Hotel in Preston for the 2024 National Conference. Contracts had previously been agreed with another hotel, however we lost confidence with the venue, following a number of changes to agreements, and we backed out of the arrangements. We could not risk the CPA finances, and we sought a more stable agreement with another local venue.

Workload for our existing staff members has increased as we have seen growth. We have agreement from Trustees to use the surplus of the last two years to recruit another member of staff. This will assist with support to the growing number of Members and Branch Leaders.

Our vision for the coming period is to continue to Support, Empower and Encourage Christians in the Police Service (SEE). While we seek the support of the church in greater engagement with CPA. It is hoped the coming season will be one of even closer collaboration between forces. The vision for the coming period is to plans to rationalise the storage in the office, in order to review and retain, delete, or digitise the physically and electronically stored records effectively, we are developing and Information Management Process Strategy - IMPS. Policies are expected to be delivered by late 2023.

Financial review

This year we witnessed a net income (before gains on investments) for the year of **£41,960** (in 2022 there was a net surplus of £1,645). This net income was principally due to a legacy. Unrestricted funds total **£160,315** (in 2022 it was £118,355).

The finance required to fund the activities is raised through the regular giving of many Members and one-off donations, supplemented by the refund of Income Tax from HM Revenue & Customs through the Gift Aid scheme. During 2023 the charity did benefit from a legacy as described above. We did not obtain any grants.

Restricted funds and Permanent Endowment funds are disclosed in note 12.

Reserves policy

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient cash reserves to cover salary costs for six months. This requires reserves of **£36,300**. Free reserves amount to **£160,115**, a level considered appropriate in the current economic circumstances.

Risk policy and review

The Trustees have examined the major strategic, business, and operational risks that the Charity faces and continue to review them to ensure that they are adequately mitigated through insurance, strategic planning, policies and procedures.

Trustees

The trustees holding office at the end of the period were as follows:

D Akinlawon
G Alder
K Banks-Lyon
E Chisala
K Evans
H Flanigan
M Godfree (Chair)
K Harding
C Harries
P Littleton
G Norman (Vice Chair)
T Rowlandson
M Reavey
D Valente
M Watts

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18 November 2024 and signed on their behalf by:



M Godfree

Chair of Trustees

Independent Examiner's Report to the Trustees of Christian Police Association

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 7 to 12.

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, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the 2006 Accounts Regulations and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations and the accounting requirements of the Charities Act 2011

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mr J Nixon FCCA

Date: 18 November 2024

Christian Police Association

Statement of Financial Activities For the year ended 31 December 2023

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
	Note					
Income						
Donations	2	141,188	0		141,188	87,816
Investment income		4,301			4,301	1,762
Income from the charitable activities:						
Conferences and events		45,270			45,270	32,755
Other Income		11,317			11,317	3,964
Total income		202,076	0	0	202,076	126,297
Expenditure						
Charitable activities						
Conferences and events		42,540			42,540	26,400
Support costs	3	116,148	0		116,148	97,437
Governance costs	4	1,428			1,428	1,386
Total expenditure		160,116	0	0	160,116	125,223
Net income/(expenditure) before investment gains/(losses)		41,960	0	0	41,960	1,074
Net gains/(losses) on investments	9	9,040	0	9,040	18,080	571
Net income/(expenditure)		51,000	0	9,040	60,040	1,645
Transfers between funds		0	0		0	0
Net movement in funds		51,000	0	9,040	60,040	1,645
Fund balances brought forward		169,451	115	50,981	220,547	168,377
Fund balances carried forward		220,451	115	60,021	280,587	170,022

All of the above results are derived from continuing operations. All gains and losses in the year are included above.

The notes form part of these financial statements

Christian Police Association

Balance Sheet 31 December 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	8	200	267
Fixed asset investments	9	60,021	50,981
Current assets			
Stock		5,191	5,190
Debtors	10	57,557	38,419
Cash at bank and in hand		107,007	82,343
		169,755	125,592
Creditors: amounts falling due within one year	11	-9,525	-7,749
Net current assets/(liabilities)		160,230	118,203
Total assets less liabilities		220,451	169,451
Funds	12		
Unrestricted		160,315	118,355
Restricted		115	115
		160,430	118,470
Permanent Endowment		60,021	50,981
		220,451	169,451

Approved by the Trustees on 18 November 2024 and signed on their behalf by:



M Godfree

Chair of Trustees

The notes form part of these financial statements

Christian Police Association

Notes to the Financial Statements For the year ended 31 December 2023

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

a) Accounting convention

The financial statements are prepared under the historical cost convention, and on a going concern basis.

b) Income recognition

Incoming resources are recognised in the period to which they relate.

c) Resources expended

Expenditure is accounted for as it becomes due and has been allocated to activities on a basis consistent with the use of resources.

d) Tangible fixed assets

Tangible fixed assets are stated in the balance sheet at their acquisition cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, to write off the cost less estimated residual value of each assets over its expected useful life as follows:

Fixtures fittings	- 15% on reducing balance
Equipment	- 33.3% on cost

e) Fixed asset investments

In accordance with FRS102, fixed assets investments are carried in the balance sheet at market value. Previously reporting under previous Generally Accepted Accounting Practice (GAAP) the fixed assets investments were carried in the balance sheet at historic transfer value.

f) Taxation

The charitable activities are exempt from taxation on the net incoming resources.

g) Funds

Unrestricted funds are available to be used for purposes within the objects of the charity at the discretion of the trustees.

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

The Permanent Endowment is to be held indefinitely. The income generated by the fund is credited to unrestricted funds in the year that it is received.

Christian Police Association

Notes to the Financial Statements - continued For the year ended 31 December 2023

2.	Donations	£	£	£	£
				2023	2022
		Unrestricted	Restricted		
	Donations & gift aid tax recovery	79,967		79,967	68,111
	Donations from branches	12,243		12,243	9,705
	Grants	0		0	0
	Legacies	48,978		48,978	10,000
		141,188		141,188	87,816
3.	Charitable activities				
	Support costs				
	On-Off Duty	1,229		1,229	900
	Purchases for resale	6,802		6,802	4,019
	Branch support	22,488		22,488	10,161
	Staff costs	72,920		72,920	69,808
	Office building costs	3,562		3,562	4,292
	Office running costs	6,085		6,085	6,023
	Promotion	2,640		2,640	1,878
	Conferences & training	422		422	256
	Depreciation	100		100	100
		116,148	0	116,148	97,437
4.	Governance costs				
	Independent Examination			840	804
	Trustees governance			413	408
	Annual report			175	174
				1,428	1,386
5.	Staff costs				
	Wages and salaries			72,600	69,501
	Social security costs			-	-
	Pension costs			320	307
				72,920	69,808
	The average full time equivalent number of employees was as follows:				
	Management			1.3	1.5
	Administration and support			1.5	1.7

6.	Transactions with related parties					
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2022: £Nil)					
7.	Net income					
	The net income is stated after charging:					
		Independent Examiners remuneration:			840	804
		Depreciation			100	100
8.	Tangible fixed assets					
				Fixtures and fittings	Equipment	Total
	Cost			£	£	£
	B/fwd			6,472	6,853	13,325
	Additions			0	0	0
	C/fwd			6,472	6,853	13,325
	Depreciation					
	B/fwd			6,205	6,853	13,058
	Charge for year			67		67
	C/fwd			6,272	6,853	13,125
	Net book value					
	At 31/12/2022			267	0	267
	At 31/12/2023			200	0	200
9.	Fixed asset investment					
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares					
	Brought forward				50,981	50,981
	Value as restated					
	Net gains/(losses) on investments				9,040	0
					60,021	50,981
	The fixed assets investment is carried in the balance sheet at market value					
10.	Debtors					
	Prepayments				23,505	13,907
	Other debtors				34,052	24,512
					57,557	38,419
11.	Creditors: amounts falling due within one year					
	Other creditors				9,525	7,749
	Accrued expenses					
					9,525	7,749

12.	Accumulated Funds					
	a) Unrestricted					
	Brought forward				118,355	117,281
	Net movement on funds				41,960	1,074
	Transfer (to)/from restricted funds					-
	Total Unrestricted funds carried forward				160,315	118,355
	b) Restricted					
	Brought forward				115	115
	Income to the fund				0	0
	Expenditure from the fund				0	0
	Transfer (to)/from unrestricted funds				0	0
	Total Restricted funds carried forward				115	115
	Restricted funds are held for the following activities:					
		Scottish Region				
		Warwickshire				
		New Testaments			115	115
	c) Permanent Endowment					
	Brought forward				50,981	50,981
	Net gains/(losses) on investments				9,040	0
					60,021	50,981
	Total fund balances				220,451	169,451
13	Analysis of net assets among funds					
			Unrestricted	Restricted	Permanent	Total
			Funds	Funds	endowment	Funds
			£	£	£	£
	Tangible fixed assets		200			200
	Fixed asset investments				60,021	60,021
	Cash at bank		106,892	115		107,007
	Other current assets		62,748			62,748
	Current liabilities		-9,525			-9,525
			160,315	115	60,021	220,451
		Reserves policy				
		Free reserves	160,115			
		6 months salary	36,300			