
THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE SUSSEX POLICE CHARITABLE TRUST

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THE SUSSEX POLICE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

S Biglands (Hons), MA MSc, Chair
L Care, Vice Chair
M White, Honorary Secretary
J Grantham, Honorary Treasurer
P Allen (resigned 29 April 2021)
J Brooks
J Chapman
S Cobbold
E Delacour (nee Brice)
J Ede
S Heard
A Ramiz
D Roskilly (resigned 29 April 2021)
G Stubbs
S Burfoot (appointed 29 April 2021)
S Webb (appointed 22 July 2021)

Charity registered number

257564

Principal office

Sussex Police Headquarters
Malling House
Lewes
East Sussex
BN7 2DZ

Patrons

Chief Constable Jo Shiner
Peter James

Independent auditors

Knill James LLP
Chartered Accountants
Statutory Auditor
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

CAF Bank Ltd
PO Box 289
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Investment advisors

Charles Stanley & Co Ltd
6-10 Mount Ephraim Road
Tunbridge Wells
Kent
TN1 1EE

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of Charity (the Trust) for the period 1 January 2021 to 31 December 2021.

The Trustees confirm that the Annual report and financial statements of the Trust comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019).

Objectives and activities

a. Trust objects

The objects of The Sussex Police Charitable Trust ('The Trust' or 'SPCT') are to provide assistance and support to members and retired members of the Trust, or their individual partners, or dependent family members, who are in need and/or hardship and/or distress.

All Sussex police officers, staff, special constables and volunteers are invited to join the Trust on payment of a small subscription of £2.50 per month. Retired members can access the Trust's services without the need to continue to pay a membership donation.

Members, their partners and dependants who are in some kind of need, hardship or distress can access the following support provided by the Trust:

Advice and Guidance

Trust Advisers can be contacted in confidence to offer advice and guidance on a wide range of topics, including signposting to specialist services.

The Trust Advisers have knowledge and expertise in areas such as welfare benefits, housing and access to therapies and health care. They take an empathic and holistic approach to support members to explore the options available to them. The aim is assist members to make informed choices.

Grants and Loans

Members can make applications for grants from the Trust. They do this through the Trust Advisers who make anonymised applications to the Funding Panel (previously the Executive Committee) on their behalf. Typically, grants may be awarded to meet the costs of the following (not exhaustive):

- Travel and/or accommodation if there is an instance of a member or their family requiring specialist hospital treatment;
- Essential household items for someone having to move, such as following a relationship breakdown;
- Therapies such as physiotherapy or counselling (in instances where timely assistance cannot be obtained elsewhere, such as through the NHS, the Employee Assistance Programme or Sussex Police's Occupational Health department).

Grants over £3,000 agreed by the Funding Panel need to be approved by the Trustee Board prior to award. Other grants agreed by the Funding Panel can be awarded immediately, with the Board ratifying the decisions at their next meeting.

Members who are employed by Sussex Police and are in need, hardship and/or distress can apply to the Funding Panel for an interest-free loan of up to £5,000 from the Trust. There are certain conditions to be met, such as the person must be unable to take out a 'high street' loan and have the ability to pay back the loan over an agreed term of no more than five years.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

The loans are repayable through deductions from payroll, hence retired members and volunteers are not eligible for this support. When a member of the Trust leaves Sussex Police, rather than retires, they are no longer a member. In cases where there is a loan in place from the Trust, efforts are made to recover the outstanding loan balance through payroll. Where full repayment is not possible, an agreement is reached with the ex-member to continue to repay the loan until there is a nil balance and this requires Trustee approval.

Loan awards can be for a variety of purposes where hardship, need and/or distress is agreed by the Funding Panel. However, Loan applications for debt repayment and/or consolidation are not permitted as this is a regulated activity under the Financial Conduct Authority (FCA) rules.

Recuperative Breaks

The Trust's property, a three-bedroomed bungalow in Dorset, is available for members to stay for up to six days at a time. These breaks provide space, quiet and the opportunity for members and their families to recuperate from illness, bereavement or other life challenges.

b. Main activities undertaken to further the charity's purposes for public benefit

The Sussex Police Charitable Trust meets the requirements of Section 2 (2) of the Charities Act 2011 through:

- Prevention or relief of poverty
- Relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage
- Other charitable purposes.

Trustees give regard to the guidance issued by the Charity Commission on public benefit. The objects are met through the provision of advice, guidance and financial support to police officers, police staff, volunteers and their dependants. This helps members to remain at (or return to) work through times of need, hardship and/or distress. They are also met through the provision of support to retired members. Ultimately, the public as a whole benefits from the services provided by Sussex Police.

Achievements and performance

a. Review of Activities

Member contacts

The Trust was contacted for support 493 times in 2021, compared to 518 times in 2020. The 2021 contacts were from 342 unique members; some required more than one intervention over the year.

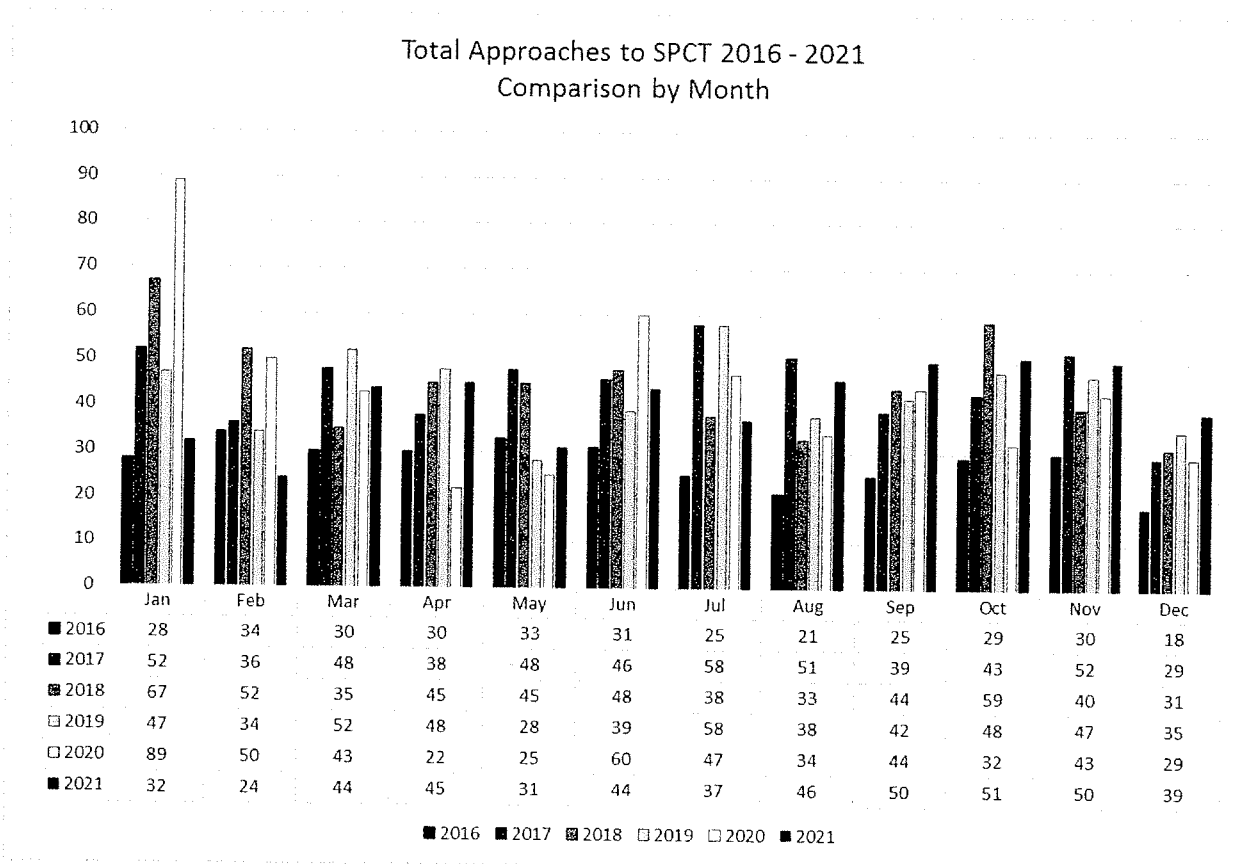
The quietest month of 2021 was February when the country was in its third national Covid-19 lockdown. Contacts started to increase as the lockdown restrictions were eased and more than doubled from 2020 when the restrictions were lifted in April 2021. Contacts peaked at 50 or above for September to November, with December showing a 26% increase on 2020.

It is worth noting that the lockdowns of 2020 also affected monthly contacts. Please see the table below for a breakdown of contacts from 2016-21.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)



Health matters remained the main reason for people getting in touch at 55%, compared to 46% in 2020. It is understood that NHS delays due to the Covid-19 pandemic were the main reason for the contact increase.

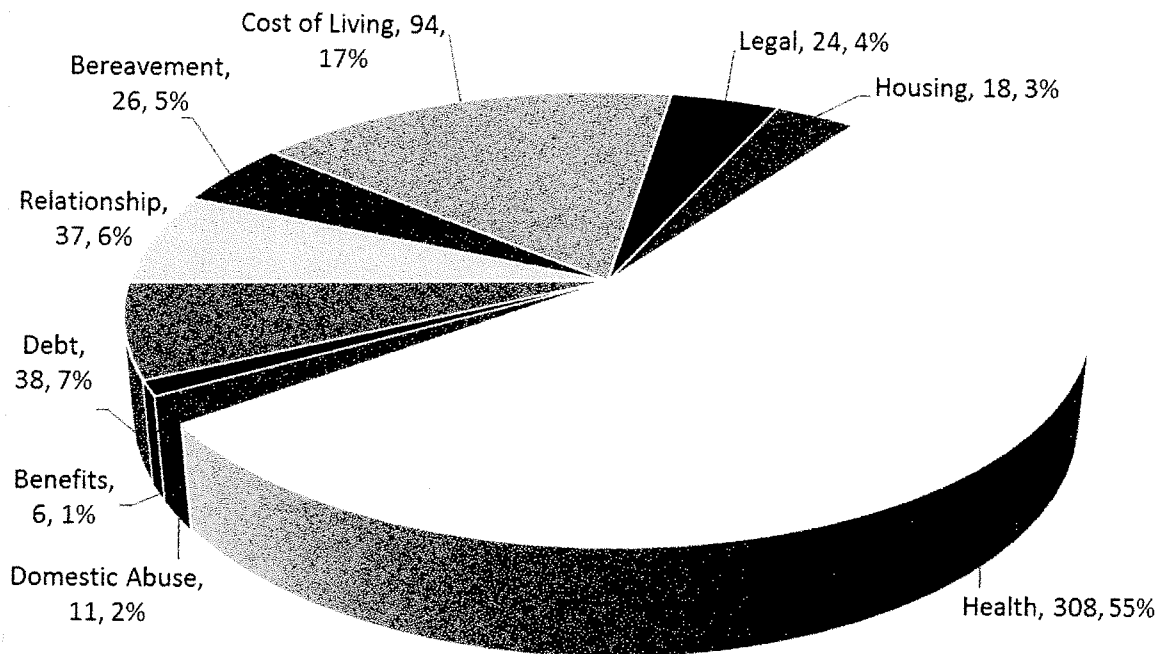
There were no significant differences between other reasons for support compared with 2020; all variances were 2% or under.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Reasons for Contact 2021

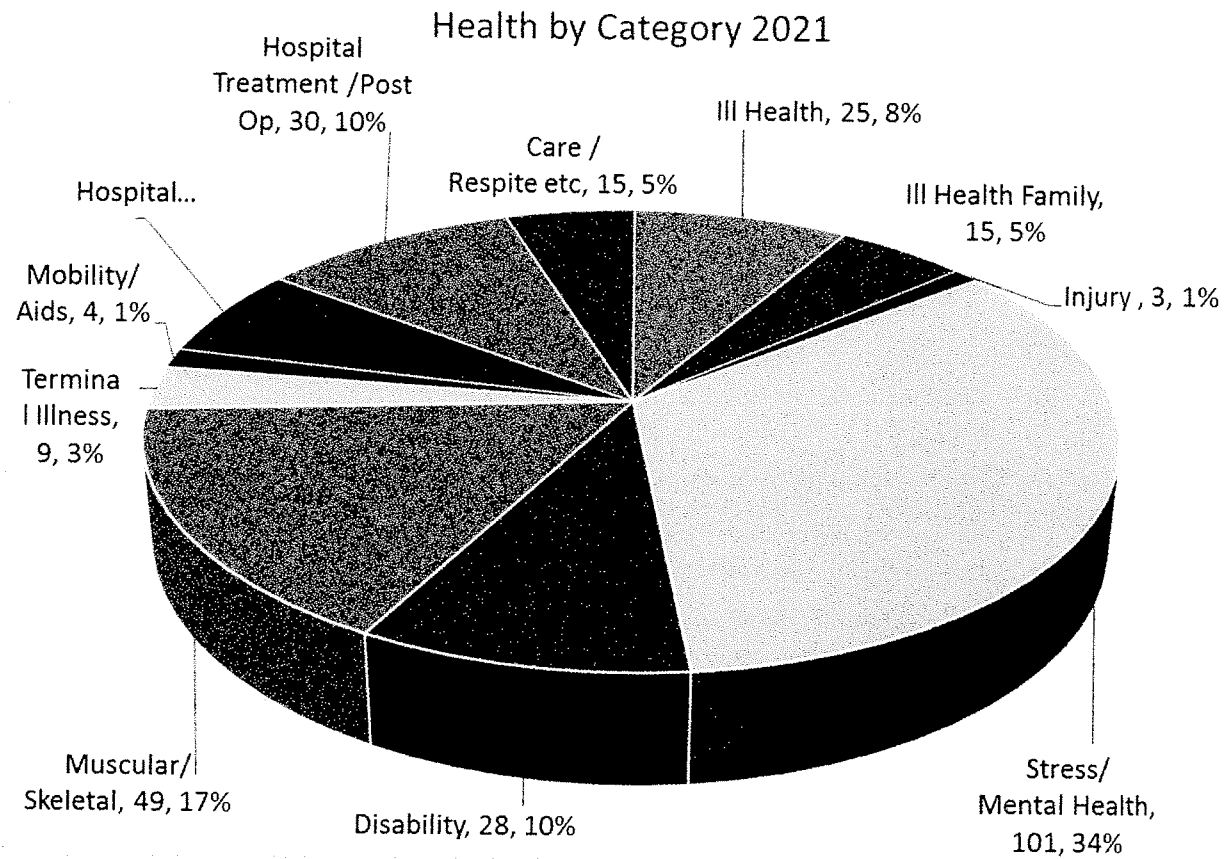


Stress and mental health continued to be the most common sub-category of health matters at 34% of contacts, compared to 45% in 2020 when the Covid-19 restrictions were at their peak to date. Musculoskeletal was the second main reason for contact at 17% compared to 19% in 2020.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)



In 2021, there were 167 applications for financial support compared with 164 in 2020. Of these, 156 were approved (93.4%) compared with 160 (97.5%) approved in 2020. The awards were made up of 152 grants and 4 loans.

Grants

The total value of grant applications awarded by the Funding Panel in 2021 was £60,377 compared with £53,822 in 2020. This was in addition to £300 for Gurney Fund birthday gifts (9 recipients), £1,450 for Preserved Rate Widow payments (5 recipients) and £1,000 for the Force-wide Initiatives grant agreed each year by Trustees.

The average grant in 2021 was £397, compared with £336 in 2020 and £370 in 2019. The highest individual grant award was £2,000 to assist with rehabilitation care. Two grants to an individual member were awarded in quick succession for the single purpose of funeral costs in exceptional circumstances, taking the overall grant to £3,172.

The two lowest grant awards were £26 for a Death Benefit Scheme beneficiary and £50 for food vouchers.

The Trust pays out awards agreed through the Funding Panel based on actual expenditure incurred so there is always a financial variance in grants awarded and those paid out each year. Factors included actual costs less than estimated, change of circumstances so that all or part of an award was no longer required and payments straddling the financial year.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Actual grants paid out for Funding Panel awards in 2021 totalled £52,335. Including Gurney Fund, Preserved Rate Widows and Force-wide Initiatives, the total grants paid out in 2021 were £55,085 compared with £49,376 for the previous year.

In 2021, there were 47 write backs for all or part of a grant award totalling £7,592, compared with £8,374 in 2020. The majority of write backs were due to face-to-face therapies not being available.

Grants were awarded for various reasons and it is worth noting that there is often more than one issue affecting the member. The top five purposes for grant awards in 2021 were:

- Food vouchers/living costs (32)
- Therapies to help with mental health and wellbeing (24)
- Therapies to help with physical health and wellbeing (21)
- Recuperative break (20)
- Hospital travel and accommodation (17)

Other reasons included initial legal advice, assessments for children, NHS prescription prepayment certificates, home help/carer respite, emergency accommodation, funeral costs and travel (other than hospital). Of the 152 grant awards, 29% (44) were linked to the Covid-19 pandemic.

Loans

A total of 4 loans were awarded in 2021, compared with 9 in 2020 and 18 in 2019. The total amount awarded was £8,245. The breakdown is: £5,000 for medical intervention; £2,600 for medical intervention; £480 for legal costs relating to a separation; and £165 for living costs. Both loans for medical purposes were awarded in exceptional circumstances following NHS delays caused by the Covid-19 pandemic.

As with grants, loans are agreed for specific purposes and are paid out based on actual costs incurred. The actual cost of loans paid out in 2021 was £8,171. £71 of the £2,600 loan and £3 of the £480 loan were written back as the costs were not as high as expected. This compares with £16,715 paid out in loans during 2020 and £26,665 during 2019.

Loan awards have fluctuated greatly year-on-year. Initiatives supported by Sussex Police in 2021, including a salary advance scheme, and the Covid-19 pandemic are likely to have had an effect on the number of people accessing loans from the Trust.

Recuperative Bungalow

The recuperative bungalow re-opened in April 2021 after the third Covid-19 lockdown restrictions were eased. The bungalow hosted 113 guests over 34 weeks. In addition to the national lockdown (13 weeks), the bungalow was vacant for 2 weeks for annual maintenance, 1 week unable to fill the first week of opening after the lockdown, 1 week unable to fill leading up to Christmas and 1 week for the Christmas holidays.

In 2020, the bungalow was open for 24 weeks and hosted 64 guests, limited mainly by Covid-19 restrictions.

Retired Members

Retired members made 61 approaches to the Trust for support during 2021 (50 unique members). This compares with 47 unique members in both 2020 and 2019. The Trust continues to maintain a strong relationship with Sussex National Association of Retired Police Officers (NARPO) and communicates regularly to retired members who have agreed to their contact details being retained by the Trust.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Members can continue to receive support on retirement from Sussex Police without paying the membership subscription fee. All services are available to them with the exception of loans as these are taken direct from payroll with member agreement.

Death Benefit Scheme

The Trust has continued to administer Sussex Police's Death Benefit Scheme. Any paid employee of Sussex Police can join this scheme and sign-up is free. Should a member of the scheme die in service, £2 is deducted from the payroll of all the Death Benefit Scheme members on the next available payday, and the total is given to a named beneficiary of the deceased.

The Trust is reimbursed following the collection of the £2 contributions by the Sussex Police payroll department. The scheme provides all Sussex Police officers and staff with the opportunity to show support immediately to their colleagues' bereaved loved ones and no more than £4 is taken from a member in a given month.

In 2021, the death benefit scheme paid out four times, totalling £23,124. This equated to an average payment of £5,781. The total Death Benefit Scheme membership fluctuates as people join and leave, so individual payments break down as follows: £5,836; £5,836; £5,734; and £5,718.

At the end of 2021 membership was 2,859 compared with 2,913 at the end of 2020. This equates to 51% of the Sussex Police headcount (officers and staff), compared with 52% for 2020.

Gurney Fund

The Gurney Fund is a separate charity (1156903) that exists to provide support relating to education and development for the children of police officers from subscribing forces where the parent has died or retired on ill health grounds.

The Trust links with the Gurney fund for the purpose of making a payment to eligible children on their birthday up to and including their 18th birthday.

Payments were increased from £30 to £35 per child from May 2021, using the Bank of England Inflation Calculator linked to cost of living increase. As per Trustee direction, this will be reviewed every two years.

In 2021, nine gift payments totaling £300 were made and there were nine payments in 2020.

Preserved Rate Windows

'Preserved Rate Widows' is an historic agreement for widows of Sussex Police officers who it was felt had been given unclear advice on their pension over thirty years ago.

As it was deemed that this led to financial hardship, Trustees agreed to make an annual charitable contribution towards their utility bills. From 2021, Trustees approved an increase in each payment based on the cost of living, from £250 to £290.

Cheques were sent to the five remaining beneficiaries, totalling £1,450. However, one cheque was returned in January 2021 which included notification that the intended recipient had passed away.

Force-wide Initiatives

Each year, Trustees allocate £1,000 to spend on an initiative that will benefit people across Sussex Police. For 2021, Trustees agreed to support and enhance initiatives already within the force. Trustees wanted to focus on support that could improve wellbeing, particularly mental health, as Trustees recognised the increased challenges faced by many staff, officers and volunteers due to the impact of the pandemic.

£1,000 was awarded to the Wellbeing Team to enhance the Mental Health First Aiders (MHFA) role by providing Suicide First Aid Training.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Service Provision Impact

Members who receive support from the Trust regularly provide formal and informal feedback on their experience. This helps shape provision for the future and can be used for promotional purposes, subject to member agreement.

The Trust operates a continuous improvement model and is therefore always looking at ways to improve member experience and attract and retain members.

The Trust frequently received positive comments from its members during 2021, which provided assurance that the service was effectively and efficiently delivering much-needed support. In addition, structured surveys were sent out to a random sample of members who received advice and/or support.

27 members returned the survey for 2021 provision:

- 93% of respondents said it was easy to find SPCT's contact details;
- 100% of respondents said SPCT appeared to know what they were doing;
- 100% of respondents said SPCT initially explained what was going to happen and why;
- 100% of respondents said SPCT made them feel reassured;
- 100% of respondents said SPCT listened carefully to what they had to say (26 responses);
- 100% of respondents said SPCT took matters seriously (26 responses);
- 100% of respondents said they were treated with respect;
- 100% of respondents said SPCT were fair in the way they dealt with them (26 responses);
- 96% of respondents rated the service as 'excellent', 4% rated the service as 'good';
- 93% said the Trust's understanding of their issue was excellent, 7% stated it was good;
- 100% of respondents would recommend SPCT to someone else.

Please see below for some of the comments from respondents:

- My experience was very positive. I was nervous to approach the Trust as I have always struggled to ask for help but [the Trust Adviser] put me at ease. The process was very simple and the steps were easy to follow. I was very impressed with how quickly my query was picked up, responded to and how quickly the decision was made. [...] I had recently been diagnosed with two life-limiting chronic conditions, I was very uncertain of what my future might hold. The grant I received from the Trust allowed me to regain some independence and try new things that I wouldn't have had the courage to do on my own. I will be forever grateful.
- Runs like clockwork. A+ experience and a massive help when I needed it.
- We are so lucky to have this charity available to the police family. It is not until you come across unfortunate circumstances that you realise how lucky we are.
- Fantastic service and have already recommended SPCT to others in my team and organisation.
- Very impressed by the speedy help I received.
- Think the Trust are excellent and are brilliant at what they do.
- [The Trust Adviser] was absolutely outstanding throughout! [The Trust Adviser] made my life much easier during the worst time of my life!
- Thoroughly helpful and kind.
- Very easy to communicate with them.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

- Throughout a particularly troubling previous 18 months, the Charitable Trust has provided so much help and support to me, from monetary grants for hospital visits to a much-needed recuperative family break at the bungalow. They are always easy to contact and so pleasant, we are very lucky to have them.

Concerns and Complaints

The Trust takes all concerns and complaints raised very seriously and seeks a swift resolution that is satisfactory to all parties involved, using any learning to improve processes, as per the internal and external concerns and complaints policies.

One formal complaint was made during the year from a member of the Funding Panel (previously the Executive Committee) so was dealt with in accordance with the SPCT internal concerns and complaints process.

- Internal complaint from Funding Panel member
The complaint was in relation to the Chair of the Funding Panel's interpretation of the guidelines and subsequent direction of the panel for a complex application. The concerns were related to the need for a financial statement and the use of the urgent application process.

The Charity Manager passed the complaint to a Trustee to investigate, which resulted in the complaint against the Chair not being upheld.

However, it was agreed that the Funding Panel guidelines were open to interpretation on the points raised so they were submitted to the next Board meeting for review, with the updated guidelines circulated to the Funding Panel members.

The complainant appealed against the decision by the Trustee so the case was heard by the Chair of Trustees. After a further investigation, the Chair supported the outcome reached by the initial Trustee dealing with the case. A response was sent to the complainant with the offer of a meeting with the Charity Manager and Chair of Trustees to discuss the decision in more detail and seek to resolve any concerns. The meeting was useful for all parties involved and no further action was required.

b. Income generation

Membership Subscriptions

Membership subscriptions continue to be fixed at £2.50 a month with free lifetime membership for retired members, after which this can transfer to their partner. This is reviewed annually by Trustees and was last reviewed in November 2021, with the next review planned for the Board Strategy Day in September 2022.

Membership numbers fluctuated as expected during 2021 due to starters and leavers, with an average of 3,140 subscribers, compared with 3,067 in 2020. At the end of 2021, the total number of subscribing members stood at 3,156 which was an increase of 64 from 2020 (3,092) and an increase of 163 from 2019 (2,993).

The subscribing members at the end of 2021 were made up of 1,824 officers, 1,323 staff and 9 special constables and other volunteers. This compares with 1,817 officers, 1,272 Staff and 3 special constables and other volunteers at the end of 2020.

56% of the total headcount of Sussex Police officers and staff were members of the Trust in 2021, compared with 55% in 2020. Including the headcount for special constable and volunteers, the figure is 38%. This breaks down to 62% of the officer headcount, 50% of the staff headcount and 3% of the special constables/volunteers headcount (63%, 47% and 3% in 2020).

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Specials and volunteer membership remains low at 9 subscribing members compared with the Sussex Police headcount of 341. The headcount for special constables at the end of 2020 was 112, with only 3 of these listed as members of the Trust. It is worth noting that the majority of volunteers are also employed as Sussex Police staff and have joined the Trust under their substantive role.

Trust Promotion

The main promotional activities are carried out to encourage membership, publicise how to access support and increase funding to reduce the call on reserves to further enable the services to remain sustainable for years to come.

This is carried out through a variety of means, including intranet coverage, newsletters, the use of Champions, hosting and attending events and presentations, other groups and organisations promoting the Trust (for example, Sussex Police Federation), Facebook coverage and traditional word of mouth.

The Covid-19 pandemic significantly reduced the volume of face-to-face presentations to potential members, which has been proven to be one of the best ways to promote the Trust. To mitigate the impact of this, a letter from the Chief Constable of Sussex was sent to non-members at the beginning of 2021, which led to around 200 new sign-ups. In addition, the Trust increased its presence on the intranet and the weekly force-wide email during the year.

The Trust is grateful to its Champions who promote the Trust across Sussex Police and signpost colleagues who may need support. Due to some Champions leaving the force, there were 59 Champions at the end of 2021, compared with 73 in 2020. The 14 Trustees and office staff/volunteer team (5) also act as Champions for the Trust, which brought the total to 78.

Fundraising and Donations

The Trust continued to fundraise during 2021 and remains very grateful for fundraising efforts and donations received in support of the Trust. A useful tool implemented in 2021 was the use of QR codes to give greater choice of method of payment for donors.

The Covid-19 pandemic continued to have a negative impact on the type and level of fundraising events that the Trust could put on and engage with indirectly through Trust members and others fundraising on their behalf. For example, many of the marathons and other competitive public events did not go ahead.

The Trust's main fundraising events were the Winter Charity Challenge at the beginning of the year (walk or run 9.9, 99.9 or 999 miles or the team's chosen goal), entering a team into the Dragon Boat Race at Bewl Water in September and the sale of Christmas Cards donated by the Chief Constable's Charity of the year scheme which ceased to operate in 2021.

Donations and fundraising for 2021 totalled £13,677, excluding grants of £885. This compares with £7,214 plus a £10,000 grant in 2020.

The Trust's patron, Peter James, held a virtual charity book launch event in May 2021, which raised £1,000 for the Trust. Peter James, Pan Macmillan and the bookseller, City Books, each donated £1.00 for every book sold on the night to the Trust. Peter's company Really Scary Books then matched the total raised.

In October 2021, Peter held a gala performance at Theatre Royal, Brighton, where collections by Sussex Police Cadets raised £853. In addition, Really Scary Books made a donation of £2,500 from ticket sales.

By the end of 2021, the total income brought in by Peter James and Really Scary Books since 2016 had reached £37,843. The Trust remains hugely grateful to Peter for continuing to support the Trust so generously through his patronage.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Retired members, including NARPO, raised £2,143 for the Trust and £680 was raised in memory of Trust members who have passed away. Beneficiaries of the Trust donated a total of £1,091 and members of the public donated £417.

The Winter Charity Challenge brought in £1,954 to the Trust and the Dragon Boat Race raised £471. Members who nominated the Trust as their preferred charity for Eastbourne Local Lottery, Amazon Smile and Easyfundraising initiatives brought in a total of £1,028. Collection boxes in police premises raised £111.

Other donations totalling £1,429 included £645 from Facebook challenges and birthday fundraisers; £400 from Worthing Police Station tuck shop; £150 from the Masonic Charitable Foundation; and £20 from a local book stall.

Grants

The Trust received two grants in 2021:

- £700 was awarded for the benefit of Special Constables by the High Sheriff of West Sussex Fund, which is managed on behalf of the High Sheriff by the Sussex Community Foundation.
- £185 was awarded by The Eastbourne Community Fund. The fund is accrued each year from the local lottery and is administered by Eastbourne Borough Council. In 2021, the council awarded money to good causes signed up to the Eastbourne Local Lottery.

Financial review

a. Going concern

The Trust continues to adopt the 'going concern' basis for preparing the financial statements. The Investment Policy and Reserves Policy sections above demonstrate that the Trust has adequate resources, working to a 20 year plan.

After making appropriate enquiries, the Trustees have reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future.

b. Trust Reserves

The legacy to the Trust in 1998 allowed funds to be invested to ensure sustainability of the charity, while meeting the needs of current and future members.

In 2021, Trustees planned a deficit budget with the intention of using a small proportion of the reserves to meet the shortfall of income. This was set at -£62,970. However, the total actual net surplus/loss at the end of the year was -£35,856 (excluding depreciation), an improvement on budget of £27,114. This compared with a planned deficit for 2020 of -£41,988, with an actual deficit of -£16,947 (excluding depreciation). In November 2021, Trustees agreed a budget for 2022 with the net surplus/loss set at -£58,619.

The Trust's Reserves Policy is reviewed and updated annually to ensure that the Trust is operating for the benefit of present and future generations of members and to restrict annual operating losses to 5% of total reserves.

For 2021, Trustees agreed to set aside a minimum level of free reserves of £1,000,000, representing 20 years' current operating losses or 5 years' total operating costs i.e. before investment gains/losses and with income maintained at current levels. It is likely that the level of free reserves will be increased in 2022 to meet expected operating costs/losses.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

c. Background

The Sussex Police Welfare Fund was formed in 1968 and amalgamated with the Sussex Police Staff Trust in 2012 to provide a consistent support offer across the force. Since the amalgamation, the charity is known as Sussex Police Charitable Trust.

In 1998, a generous legacy of £1.8m was left to Sussex Police, which was given to the welfare fund to improve support to its beneficiaries. This enabled the charity to purchase a bungalow in Dorset for member recuperation and employ Trust Advisers to offer advice and guidance.

The bulk of the legacy was invested following the property purchase. Charles Stanley Investment Management Services manages the Trust's investments as part of a discretionary portfolio. The Trustees of the charity monitor the performance of the investments.

The investment policy is reviewed annually and Charles Stanley reports to the Board's Finance and Investment Committee twice a year, which in turn reports to the Board of Trustees.

The Trust is reliant on utilising its free reserves and dividend income to be able to continue to provide the appropriate level of support to its members.

d. Investment policy and performance

The Trust's investments are managed by Charles Stanley Investment Management Services. The market value of the investment portfolio at the end of 2021 was £1,795,603. With £25,825 held in cash by the investment managers, the total was £1,821,428, which represents an increase in value of £151,834 from year end 2020.

£15,000 was drawn down from Charles Stanley to the Trust's bank at the beginning of 2021 for cash flow purposes. In addition, the Trust held £42,636 in its CAF Bank accounts and £3,575 in supermarket vouchers ('food vouchers' for member awards) at year end 2021.

The investment portfolio made a good recovery in 2021 although Trustees remain cautious when estimating any growth for future years with Covid-19 and Brexit influences still a concern. Investments are set at medium-low risk and are diversified to not rely on a single market. While some investments increased in value, others decreased; this reflected market trends.

In October 2021, Charles Stanley undertook a full investment portfolio review, raising UK exposure and taking profits from overseas investments. Dividends from investments were up from £39,525 in 2020 to £40,405 in 2021. Charles Stanley forecast dividend payments for 2022 at £44,554. While Trustees accepted this estimate, they agreed to retain the dividend target of £50,000, as in 2021.

The Investment Policy is reviewed annually with no major change for 2021/22. It can be summarised as follows:

- The Trust seeks to produce the best financial return within an acceptable level of risk;
- The investment objective for the investment portfolio is to balance between growing the capital while also producing income;
- The assets should be managed to at least maintain the real capital value of the Trust's portfolio whilst generating a sustainable level of investment income to support the current charitable activities;
- The income target for the investment portfolio remains set at £50,000 (net of tax) per annum;
- The policy builds in flexibility for the fund manager in terms of the type of investments to hold. It retains a 20 year time horizon.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The Investment Manager is required to consider the impact of potential investments with the aims of the Fund. Individual investments may be excluded if perceived to conflict with either the Trust's purpose or the values of Sussex Police.

Trustees were notified by Charles Stanley that the requirement to further incorporate socially responsible investing measures into the investment policies and practices in 2021 had been delayed by the government and is now expected in 2022.

e. Income

The total income for 2021 was £194,867 compared with £188,220 in 2020.

The main income for the Trust is monthly subscriptions from members at £94,168, compared with £91,998 in 2020.

The total expected Gift Aid amount for 2021 is £22,453; the actual amount is calculated and claimed in February 2022.

Dividend income from investments was £40,405 for the year, compared with £39,525 in 2020.

Donations and grants totalled £14,562 in 2021. This compares with donations of £7,214 and a grant of £10,000 in 2020.

Death Benefit Scheme income was £23,124. A £155 payment was received for an insurance claim relating to the recuperative bungalow boiler.

f. Expenditure

The total operational expenditure for 2021 was £230,723, excluding the depreciation cost of the bungalow at £4,285 and other unrealised losses. This compares with £205,167 in 2020.

The cost of operating the recuperative bungalow was £12,910 compared with £9,855 in 2020. This included the cost of a new boiler at £2,760 and £65 of business rates which were charged at £0 to June 2021.

Death Benefit Scheme expenditure was £23,124.

There were no new items of expenditure and the total spent on charitable activities was £223,370.

Structure, governance and management

a. Constitution

The Sussex Police Charitable Trust (SPCT) is an unincorporated trust and registered charity. SPCT was originally constituted under two separate unincorporated charities: The Sussex Police Welfare Fund and The Sussex Police Staff Welfare Fund (commonly referred to as 'The Funds'), with rules dating back to 14 November 1968. The two charities amalgamated in 2012 and the assets and liabilities of both Welfare Funds were transferred to the Sussex Police Charitable Trust.

The Trust is a membership organisation, with membership open to all serving Sussex police officers, staff, special constables, other volunteers and their dependants on payment of a small monthly subscription. Members who retire from Sussex Police continue to be members of SPCT but do not have to pay a subscription.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

The Trust is governed by a board of up to 14 Trustees drawn from its membership, with the aim of meeting five times a year.

The Board monitors finances and agrees the broad strategy, high-level policies and objectives of the charity. Governance responsibilities also include overseeing investments, reserves, risk management, grant and loan decisions, fundraising and operational planning.

The board delegates the day-to-day management of operations to the Charity Manager and financial delegation is set out in the Delegation of Authority Policy which is reviewed and agreed each year.

Trustees delegate areas of work to the following sub-committees, with decisions ratified at the Trustee Board meetings:

- Funding Panel – previously known as the 'Executive Committee'; the name was changed at the November Trustee Board to better reflect the function and remit of this sub-committee. The Funding Panel makes decisions on behalf of the Trustees on the award of grants and interest-free loans, which are then ratified by the Board. Trustees take on the role of Committee Chair and Vice Chair and the panel is made up of up to 20 Trust members from across Sussex Police, including retired members.
- Finance and Investment Committee – monitors finances, makes recommendations to the Board of Trustees on financial matters and meets with the Investment Manager twice yearly to monitor performance and agree future investment plans
- Fundraising and Publicity Committee – leads on fundraising and promotion for the Trust and advises Trustees on ways to improve fundraising, membership levels and awareness of the support offered.
- Bungalow Committee - monitors use of the Trust's property, recommends an annual budget, agrees planned works and oversees any maintenance, repair and replacement.

b. Trustee appointments and roles

The Trust Rules state that the maximum number of Trustees is 14 individuals who are serving police personnel or police staff, or retired police personnel or police staff, from Sussex Police.

The Trust commenced a competitive Trustee recruitment campaign in December 2020 for two positions, following notification that long-serving Trustees, Di Roskilly and Paul Allen, would be retiring from the Trust in April 2021.

Sarah Burfoot was formally elected as Trustee by the Board at their meeting on 29th April 2021 followed by Steve Webb at the Board on 22nd July 2021.

Steve Biglands continues as the Chair of the Board for the three-year term from April 2020. Mark White remains Honorary Secretary and Joanne Grantham Honorary Treasurer.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

c. Staff and Volunteer Team

The Trust has four part-time staff members: a Charity Manager, two Trust Advisers and a Finance and Administration Officer. The staff are employed by Sussex Police, with the salaries and related costs reimbursed by the Trust.

The working relationship between Sussex Police Charitable Trust and Sussex Police is set out in a Memorandum of Understanding which is reviewed each year. Staff feed into and take direction from the SPCT Board to ensure the smooth running of the Trust and the effective meeting of agreed objectives.

Trustees, Funding Panel members and Champions volunteer their time to support the Trust and the staff team are supported by an office volunteer.

d. Change to Governing Rules

The Governing Rules were reviewed at the July Board and two amendments were made by means of a signed resolution filed with the Charity Commission:

- Rule 4.6.3. The previous rules stated that a Trustee automatically ceases to be a Trustee if they are absent from three consecutive meetings of the Trustees. While Trustees recognised the importance of attending meetings, it was felt that this did not take into account exceptional circumstances, which have been magnified by the Covid-19 pandemic.

The Board resolved to amend the wording to: 'is absent without the permission of the charity Trustees from all their meetings held within a period of six months and the Trustees resolve that his or her office be vacated'. The Board agreed that permission for absence could be granted by the Board, based on individual circumstances.

- Rule 11.1. It was resolved that the word 'maternity' is replaced by the word 'parental' to bring the Rules up-to-date with legislation and Good Practice around parental leave.

e. Trustee Tenure Review

At the July Board, Trustees agreed a change to the Trustee tenure and recruitment process to ensure that SPCT governance could remain effective and stable. SPCT were due to change nine out of fourteen Trustees over a three-year period (July 2021 to July 2024) based on the current Trustee tenure custom and practice of Trustees retiring after two terms. Careful consideration was given to the negative impact this would have on the governing body of the Trust, taking into account the Charity Governance Code which recommends:

- '5.7.3 ... If a trustee has served for more than nine years, their re-appointment is:
 - o Subject to a particularly rigorous review and takes into account the need for progressive refreshing of the board.
 - o Explained in the trustees' annual report.

The Trust's governing rules state that the appointment term for a Trustee is five years. There are no set requirements for the Trustee to retire after five years or cap on the number of terms a Trustee can be appointed and serve. However, the accepted practice to date has been for Trustees to serve up to two terms prior to retirement.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

The Board agreed no change to the governing rules in relation to tenure and approved a new tenure process for SPCT to commence on 1st September 2021, which they believe will allow a structured approach to tenure compatible with the Charity Governance Code as it provides a regular refresh of the Trustee Board with the added benefits of skills, experience and diversity retention whilst allowing for Trustee mentoring and development.

Trustees are elected to serve an initial term of five years. At the end of this they can apply to serve a further term of five years, which could be extended based on the following process:

- Up to three new Trustees to be appointed every three years and up to three existing Trustees to stand down every three years to ensure a structured constant and continuing refresh of the Trustee group. This allows the SPCT to retain experience in the Trustee group whilst the consistent three year rolling trustee recruitment allows new Trustees to develop.
- The longest serving Trustees would automatically stand down to make way for up to three new Trustees, unless other Trustees have stood down or wish to stand down during the three year period, or there were any other exceptional circumstances agreed by a majority vote of the Board of Trustees. In which case, the longest serving members would continue until the next recruitment process unless they wished to stand down earlier.
- Should more than the recommended number of three Trustees wish to stand down in a three year period, the Board would agree the recruitment process at that time, which may include leaving one or more of the Trustee positions vacant for an agreed period.

f. Trust Patrons

The Trust has two patrons who are very supportive of the work of the Trust and act as ambassadors for the charity:

- The Chief Constable of Sussex, Jo Shiner – due to the Trust's remit, an effective working relationship with Sussex Police at all levels is vital and endorsement from the most senior officer in Sussex is extremely beneficial.
- Peter James – the crime and thriller novelist has been a very active patron since March 2016. The Trust is really appreciative of Peter's support as he regularly promotes the Trust and fundraises for the benefit of the Trust at his literary and theatrical events.

g. Risk management

Trustees have established robust systems and procedures to manage risks to which the Trust has been or could be exposed to. Trustees review the Risk Management Policy and Business Continuity Plan every year, or sooner if there is a significant change in risk type or exposure. The Trust maintains a risk register which is reviewed and updated at least quarterly.

The Charity Manager continues to hold a dedicated Covid-19 Business Continuity Plan, which is reviewed weekly with any key decisions made by Trustees. This sets out measures to focus on the safety, health and wellbeing of the Trust's staff, volunteers and members whilst continuing with service delivery where possible.

Following the lockdown to April 2021, the Trust has been in business recovery. However, the Trust continued to retain risk mitigation measures during the year.

- Board and sub-committee meetings continued to take place by video conferencing, with a limited option for attendance in person for those who were not able to access the meetings remotely.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

- The staff team continued to work from home, with office access where necessary. This was limited to different days once per week on average. The Trust remained in line with Sussex Police guidance as the premises are provided by them.
- The team continued to communicate with each other every working day for operational and wellbeing purposes. Staff meetings and 1-2-1s were carried out remotely, with an in-person staff catch up arranged during the summer.
- Server files continued to be the main source of reference, with the retention of the additional operational processes developed at the start of the first lockdown. Paper files were updated when the team were able to attend the office.
- Presentations to potential members were mainly carried out remotely. In-person presentations were provided where it was deemed safe to do so, with risk mitigation measures in place.
- The majority of contact was already via email and phone, which continued during 2021. However, face-to-face meetings were only offered where there was a significant need and it was deemed safe to do so.
- The recuperative bungalow was closed until April 2021 due to Covid-19 restrictions. A risk mitigation plan was implemented prior to re-opening, with deep cleaning procedures completed between guests. Members with a priority need were offered a bungalow booking at a later date and/or support to apply for an alternative break.
- Fundraising was mainly carried out remotely during the year. The Trust entered a team for the Dragon Boat Race (September 2021) and organised cadets to fundraise at Peter James' gala performance (October 2021). Both face-to-face events followed government guidelines.
- Overall, there was no significant negative impact of Covid-19 on the Trust's finances during 2021. The investment portfolio was negatively affected during 2020 but made a good recovery during 2021.

Plans for the future

Business Recovery and Improvement

The Trust's business recovery plans will continue to be reviewed and adapted during 2022, taking into account relevant advice and directives from the government and Sussex Police as well as the views of Trust members, staff and volunteers.

The aim is to retain some of the 'new ways of working' that were implemented in response to the Covid-19 pandemic. For example, home and remote working will continue to be an option for staff and video conferencing for Trust meetings.

If it is safe to do so and in line with government and Sussex Police guidance, face-to-face meetings will be made available for those who benefit from direct interaction, starting from the second quarter of 2022. In-person presentations and event attendance will be expanded where possible, as this is shown to increase Trust awareness and membership levels.

The plan is to offer home visits to members again where other options are not suitable and/or there is significant benefit to the member, although this will also need to take into account the views and needs of relevant staff.

The staff team hope to return to the office in part as this is considered beneficial to team wellbeing and operational effectiveness. The initial plan, subject to no further government restrictions, is to get together as a team in the office once a week and then for individuals to attend the office as and when needed for the remainder of the week.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the future (continued)

The Trust will continue to look at opportunities for virtual fundraising, alongside face-to-face events.

Governance

Trustees reviewed the Charity Governance Code in February 2021 and measured the Board against its principles at the Strategy Day in October 2021, stimulating open discussion on areas that could potentially be improved.

The Board agreed the main focus for 2022 is to ensure that there is active engagement with the equality, diversity and inclusion agenda (principle 6) to improve every area of the Trust. This includes Trustee and Funding Panel recruitment, as well as service accessibility and provision. A Diversity Statement was agreed by the Board in 2021 and is published on Trust's web page.

Promotion and Income Generation

A key priority for the Trust is to ensure that it maximises revenue opportunities through an increase in membership and effective fundraising to reduce the call on the Trust's reserves as much as possible. The Trust has set deficit budgets for a number of years now and it is hoped that this position can be improved on over the next few years to enable further sustainability of the charity.

The Board wishes to better understand why some people choose to be members and others not, and to confirm whether the services provided meet the needs of the membership. Therefore, there will be a survey going out to members and non-members during 2022, which will also seek views on member subscription rates as there has not been a charge increase since 2012.

The Trust relies on key partners to support and promote the Trust's services so it is critical that it retains its strong working relationship with Sussex Police, its internal groups (such as Evolve, the gender equality network) and associated organisations, such as the Sussex Police Federation (representing Sussex Police Officers) and the Sussex branches of the National Association of Retired Police Officers (NARPO).

The Trust will continue to be open to collaborative working with other police forces and related organisations to share good practice, committing to retain its membership of Police Charities UK.

Fundraising events provide financial benefits but also raise awareness and increase member and public engagement. The Trust plans to continue with its virtual events while building on face-to-face events, whether arranged directly or through encouraging others to develop fundraising initiatives to support the work of the Trust.

The Trust is committed to working closely with Peter James to identify and support promotional and fundraising opportunities at his events.

PayPal Giving, Facebook Donate and TotalGiving continue to be the main fundraising platforms utilised by the Trust. There are also several 'in memoriam' platforms that arrange donations to the Trust.

The following online fundraising initiatives will also be continued during 2022:

- Easyfundraising – donations to chosen charities when people go through the website for their online shopping;
- Amazon Smile - donates 0.5% of the net purchase price of eligible purchases to the charity chosen by individual customers;
- Eastbourne Local Lottery – a not for profit lottery where 50% of the ticket purchases go to the individual's chosen charity.

THE SUSSEX POLICE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the future (continued)

In liaison with the investment managers, the Trust will continue to oversee the investment portfolio and is hoping for a continued overall upward trajectory during 2022 with its medium-low risk approach.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Disclosure of information to auditors

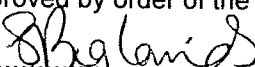
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Knill James LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
S Biglands (Hons), MA MSc
(Chair of Trustees)

Date: 28 April 2022

THE SUSSEX POLICE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SUSSEX POLICE CHARITABLE TRUST

Opinion

We have audited the financial statements of The Sussex Police Charitable Trust (the 'charity') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

THE SUSSEX POLICE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SUSSEX POLICE CHARITABLE TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

THE SUSSEX POLICE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SUSSEX POLICE CHARITABLE TRUST (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

THE SUSSEX POLICE CHARITABLE TRUST

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SUSSEX POLICE CHARITABLE TRUST (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Knill James LLP

Knill James LLP
Chartered Accountants
Statutory Auditor
One Bell Lane
Lewes
East Sussex
BN7 1JU

29 April 2022

Knill James LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE SUSSEX POLICE CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	13,677	13,677	7,215
Charitable activities	4	116,621	116,621	113,723
Investments	5	40,405	40,405	39,526
Other income	6	24,164	24,164	27,756
Total income		194,867	194,867	188,220
Expenditure on:				
Raising funds	7	11,638	11,638	13,302
Charitable activities	8	223,370	223,370	196,150
Total expenditure		235,008	235,008	209,452
Net movement in funds before investment gains/(losses)		(40,141)	(40,141)	(21,232)
Net gains on investments		178,397	178,397	54,947
Net movement in funds		138,256	138,256	33,715
Reconciliation of funds:				
Total funds brought forward		1,867,152	1,867,152	1,833,437
Net movement in funds		138,256	138,256	33,715
Total funds carried forward		2,005,408	2,005,408	1,867,152

The Statement of financial activities includes all gains and losses recognised in the year.

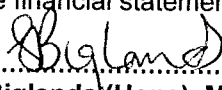
The notes on pages 28 to 41 form part of these financial statements.

THE SUSSEX POLICE CHARITABLE TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	142,042	146,327
Investments	13	1,795,603	1,616,305
		<u>1,937,645</u>	<u>1,762,632</u>
Current assets			
Stocks	14	3,725	1,725
Debtors: amounts falling due after more than one year	15	16,567	19,689
Debtors: amounts falling due within one year	15	34,733	35,772
Cash at bank and in hand		68,460	98,291
		<u>123,485</u>	<u>155,477</u>
Creditors: amounts falling due within one year	16	(55,722)	(50,957)
Net current assets		<u>67,763</u>	<u>104,520</u>
Total assets less current liabilities		<u>2,005,408</u>	<u>1,867,152</u>
Total net assets		<u>2,005,408</u>	<u>1,867,152</u>
Charity funds			
Unrestricted funds	17	2,005,408	1,867,152
Total funds		<u>2,005,408</u>	<u>1,867,152</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


S Biglands (Hons), MA MSc
(Chair of Trustees)

Date: 28 April 2022

The notes on pages 28 to 41 form part of these financial statements.

THE SUSSEX POLICE CHARITABLE TRUST

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	(28,929)	(11,559)
Cash flows from investing activities		
Proceeds from sale of investments	103,640	115,462
Purchase of investments	(104,542)	(94,384)
Net cash (used in)/provided by investing activities	(902)	21,078
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(29,831)	9,519
Cash and cash equivalents at the beginning of the year	98,291	88,772
Cash and cash equivalents at the end of the year	68,460	98,291

The notes on pages 28 to 41 form part of these financial statements

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Sussex Police Charitable Trust is a charity registered in the United Kingdom. The principal address is given in the charity legal and administrative information of these financial statements. The nature of the Trust's operations and principal activity are included on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Sussex Police Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the impact of the spread of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charity will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold buildings	- 2% straight line
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations and gifts	13,677	13,677

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations and gifts	7,215	7,215

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Subscriptions	116,621	116,621

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Subscriptions	113,723	113,723

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Income from listed investments	40,405	40,405

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Investment income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from listed investments	39,525	39,525
Interest receivable	1	1
	<u>39,526</u>	<u>39,526</u>

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Death benefit scheme	23,124	23,124
Grants received	885	885
Insurance income	155	155
	<u>24,164</u>	<u>24,164</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Death Benefit Scheme	17,756	17,756
Grants received	10,000	10,000
	<u>27,756</u>	<u>27,756</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Investment management costs

	Unrestricted funds 2021 £	Total funds 2021 £
Investment management fees	11,638	11,638
	<u>11,638</u>	<u>11,638</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment management fees	13,302	13,302
	<u>13,302</u>	<u>13,302</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Direct charitable expenditure	100,417	-	67,867	168,284
Grants payable	-	55,085	-	55,085
	<u>100,417</u>	<u>55,085</u>	<u>67,867</u>	<u>223,370</u>
	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct charitable expenditure	89,839	-	56,935	146,774
Grants payable	-	49,376	-	49,376
	<u>89,839</u>	<u>49,376</u>	<u>56,935</u>	<u>196,150</u>

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £
Staff costs	51,533	51,533
Depreciation	4,285	4,285
Training costs	683	683
Death benefits	23,124	23,124
Publicity	899	899
Insurance	1,284	1,284
Repairs and renewals	10,835	10,835
Telephone	266	266
Rates	231	231
Light and heat	748	748
Trustee expenses	78	78
Governance costs	6,451	6,451
	<u>100,417</u>	<u>100,417</u>

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	49,305	49,305
Depreciation	4,285	4,285
Training costs	376	376
Death benefits	17,756	17,756
Travel	62	62
Publicity	1,440	1,440
Insurance	1,408	1,408
Repairs and renewals	7,365	7,365
Telephone	262	262
Rates	255	255
Light and heat	872	872
Governance costs	6,453	6,453
	<u>89,839</u>	<u>89,839</u>

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Staff costs	67,867	67,867

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	56,935	56,935

9. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,300	5,250

10. Staff costs

	2021 £	2020 £
Wages and salaries	119,400	106,240
	119,400	106,240

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Direct charitable	2	2
Management and administration	2	2
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity are the trustees. No trustees received remuneration or benefits in respect of their role as trustees.

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £54).

12. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 January 2021	214,213
At 31 December 2021	<u>214,213</u>
Depreciation	
At 1 January 2021	67,886
Charge for the year	4,285
At 31 December 2021	<u>72,171</u>
Net book value	
At 31 December 2021	<u><u>142,042</u></u>
At 31 December 2020	<u><u>146,327</u></u>

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	1,616,304
Additions	104,542
Disposals	(94,655)
Revaluations	169,412
At 31 December 2021	<u>1,795,603</u>
Net book value	
At 31 December 2021	<u>1,795,603</u>
At 31 December 2020	<u>1,616,304</u>

14. Stocks

	2021 £	2020 £
Raw materials and consumables	<u>3,725</u>	<u>1,725</u>

15. Debtors

	2021 £	2020 £
Due after more than one year		
Trade debtors	<u>16,567</u>	<u>19,689</u>
Due within one year		
Trade debtors	10,145	11,066
Other debtors	23,566	23,653
Prepayments and accrued income	1,022	1,053
	<u>34,733</u>	<u>35,772</u>

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>55,722</u>	<u>50,957</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds	<u>1,867,152</u>	<u>194,867</u>	<u>(235,008)</u>	<u>178,397</u>	<u>2,005,408</u>

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds	<u>1,833,437</u>	<u>188,220</u>	<u>(209,452)</u>	<u>54,947</u>	<u>1,867,152</u>

THE SUSSEX POLICE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	142,042	142,042
Fixed asset investments	1,795,603	1,795,603
Debtors due after more than one year	16,567	16,567
Current assets	106,918	106,918
Creditors due within one year	(55,722)	(55,722)
Total	2,005,408	2,005,408

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	146,327	146,327
Fixed asset investments	1,616,305	1,616,305
Debtors due after more than one year	19,689	19,689
Current assets	135,788	135,788
Creditors due within one year	(50,957)	(50,957)
Total	1,867,152	1,867,152

THE SUSSEX POLICE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net expenditure for the year (as per Statement of Financial Activities)	(40,141)	(21,232)
Adjustments for:		
Depreciation charges	4,285	4,285
Increase in stocks	(2,000)	(600)
Decrease in debtors	4,162	10,201
Increase/(decrease) in creditors	4,765	(4,213)
Net cash used in operating activities	(28,929)	(11,559)

20. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	68,460	98,291
Total cash and cash equivalents	68,460	98,291

21. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	98,291	(29,831)	68,460
	98,291	(29,831)	68,460

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.