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**THE SUSSEX POLICE CHARITABLE TRUST**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**THE SUSSEX POLICE CHARITABLE TRUST**

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## THE SUSSEX POLICE CHARITABLE TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

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<b>Trustees</b>	S Biglands (Hons), MA MSc, Chair L Care, Vice Chair and Honorary Treasurer J Brooks J Chapman S Cobbold S Murphy S Burfoot S Webb, Honorary Secretary E Manklow J Ashford N Grimwood-Jones
<b>Charity registered number</b>	257564
<b>Principal office</b>	Sussex Police Headquarters Malling House Lewes East Sussex BN7 2DZ
<b>Patrons</b>	Chief Constable Jo Shiner and Peter James
<b>Independent auditors</b>	TC Group Statutory Auditor One Bell Lane Lewes East Sussex BN7 1JU
<b>Bankers</b>	CAF Bank Ltd PO Box 289 25 Kings Hill Avenue West Malling Kent ME19 4JQ
<b>Investment advisors</b>	Charles Stanley & Co Ltd 6-10 Mount Ephraim Road Tunbridge Wells Kent TN1 1EE

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report together with the audited financial statements of Charity (the Trust) for the period 1 January 2024 to 31 December 2024.

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.

The Trust's four core values are 'compassionate, fair, inclusive and professional'.

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 housing and access to therapies and health care. They take an empathetic and holistic approach to support members in exploring the options available to them. The aim is to assist members to make informed choices to benefit their lives.

#### Grants and Loans

Members can make applications for grants and loans from the Trust. They do this through the Trust Advisers who make anonymised applications to the Funding Panel on their behalf. There is not an exhaustive list of support that the Trust offers as it is based on member need. Some examples are as follows:

- Travel and accommodation if a member or their family require specialist hospital treatment;
- Food vouchers for members struggling with unexpected costs or decrease in income;
- Essential household items for someone having to move, such as following a relationship breakdown or landlord selling up;
- Therapies, such as physiotherapy or counselling, 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 that have been 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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Objectives and activities (continued)

Members who are employed by Sussex Police and are in need, hardship 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 being unable to take out a 'high street' loan and having the ability to pay back the loan over an agreed term of no more than five years.

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 sought with the ex-member to continue to repay the loan until it is paid off in full, and this requires Trustee approval.

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

#### Recuperative Breaks

The Trust owns a three-bedroom bungalow in Dorset that is available for members to stay in 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 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 or distress.

They are also met through the provision of support to retired members and dependants. 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 478 times in 2024, compared to 571 times in 2023. The 2024 contacts were from 379 individual members, compared to 419 in 2023, as some required more than one intervention over the year. Of these, 332 members accessed advice and guidance from the Trust, either over the phone, via email or in person, compared to 371 in 2023.

Approaches in 2024 were down 93 from 2023, which was the busiest year for enquiries to the Trust on record. Please see the table below for a breakdown of contacts from 2020 to 2024.

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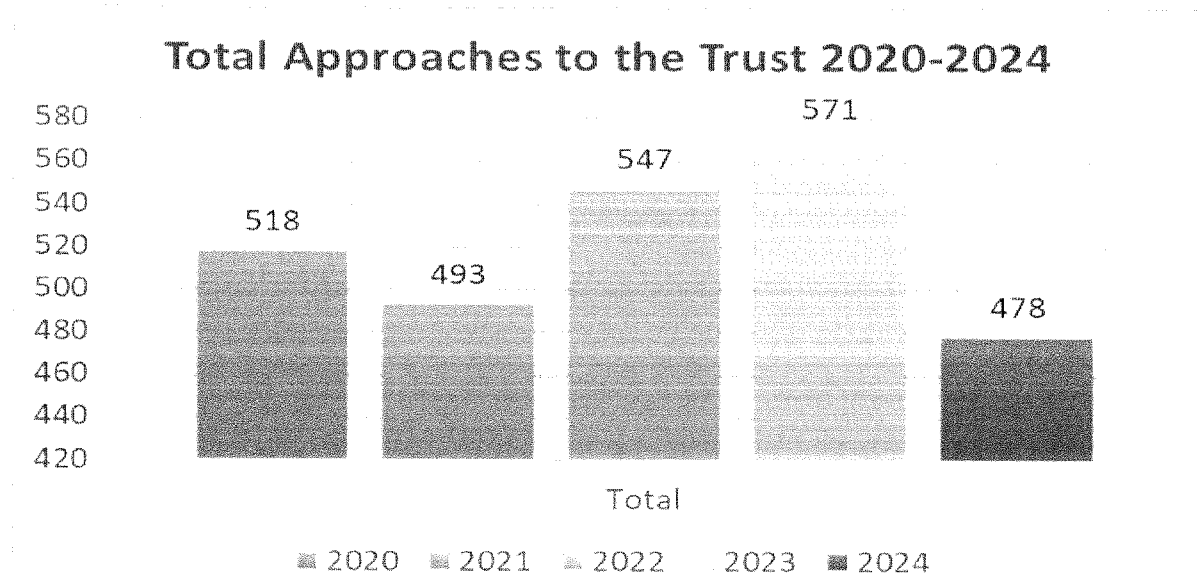
## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)



Health matters remained the main reason for people getting in touch in 2024 at 62%, up from 56% in 2023. Cost of living enquiries decreased in 2024, from 19% in 2023 to 14%.

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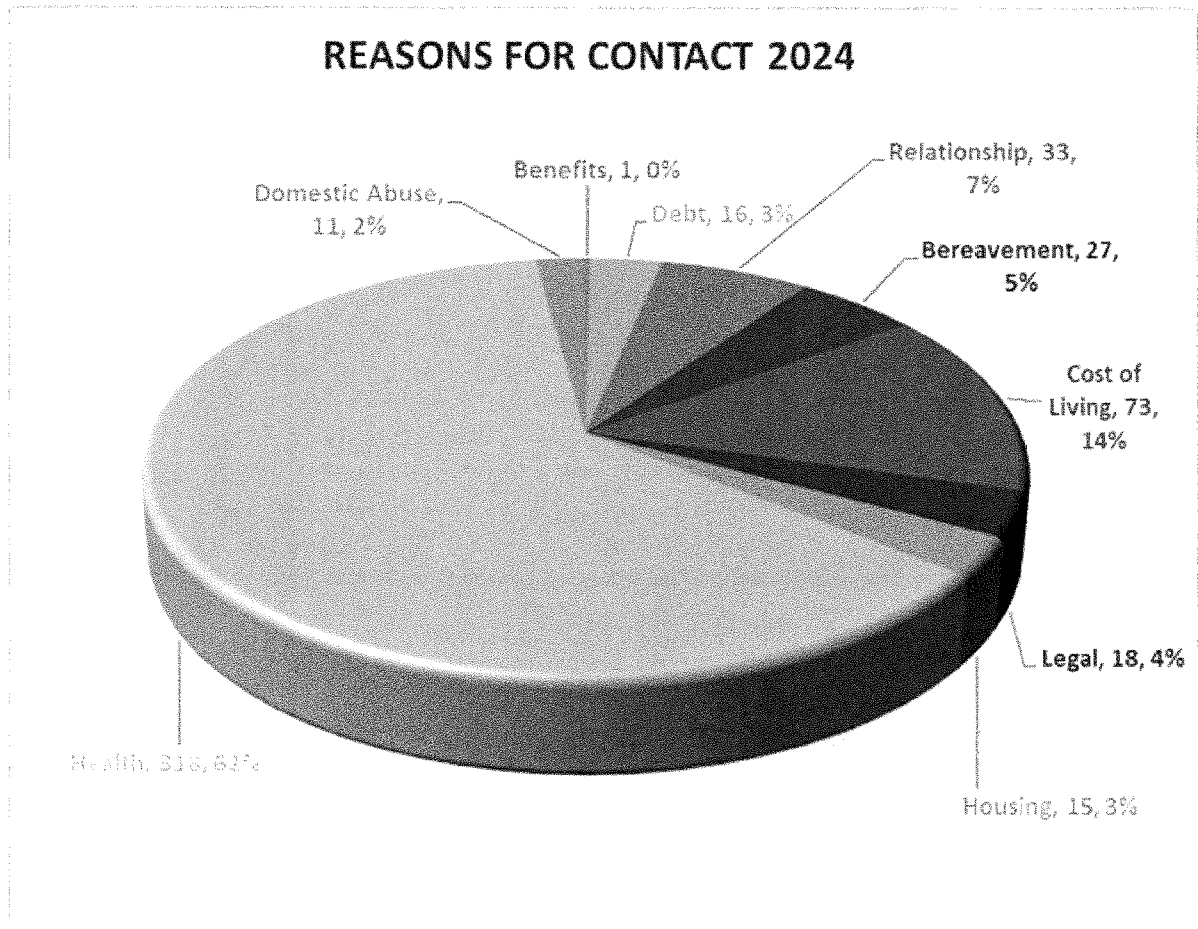
## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)



Stress and mental health continued to be the most common subcategory of health matters at 43% of contacts, compared to 40% in 2023. Musculoskeletal was the second main reason for contact at 13%, down from 16% in 2023.

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## THE SUSSEX POLICE CHARITABLE TRUST

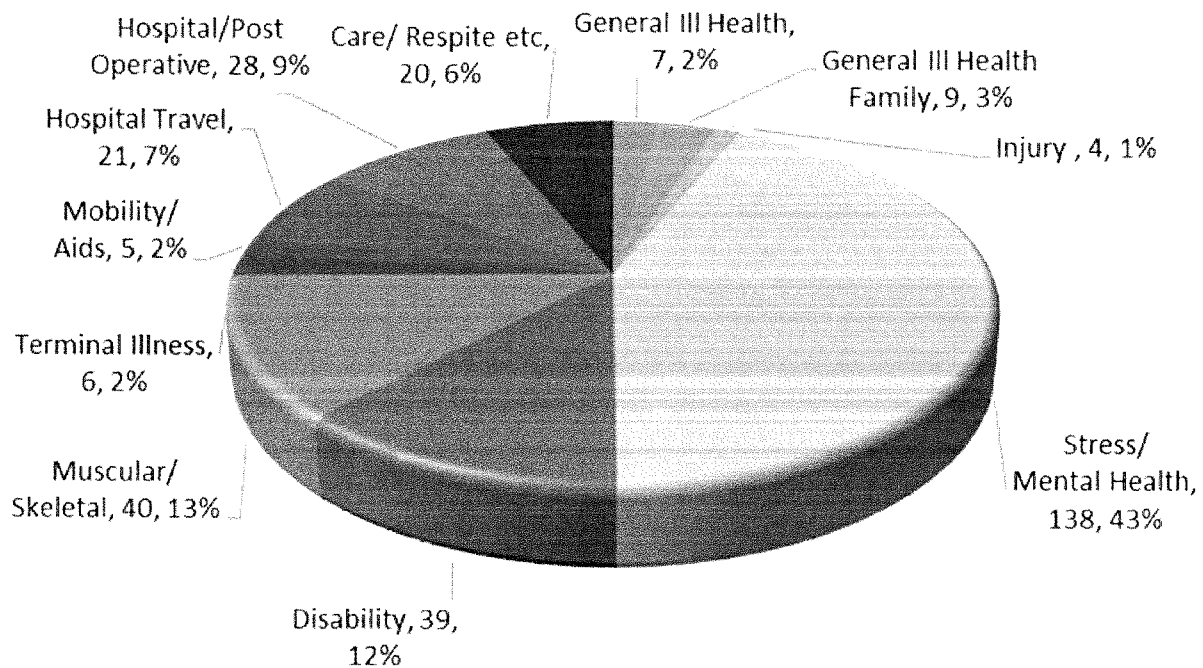
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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)

#### Health by Category 2024



In 2024, there were 149 applications for financial support that came to the Funding Panel, compared to 200 in 2023. 145 (97%) were approved in 2024 the same percentage as in 2023. The awards were made up of 132 grants and 13 loans.

#### Grants

The total value of grant applications awarded by the Funding Panel in 2024 was £53,567 compared to £71,065 in 2023. This was in addition to £360 for the Police Children's Fund birthday gifts (9 recipients), £990 for Preserved-Rate Widow payments (3 recipients) and £1,000 for the Force-wide Initiatives grant agreed each year by Trustees.

The average Funding Panel grant in 2024 was £406 compared to £382 in 2023. The highest individual grant award was due to hardship; £1,500 for food and bills during surgery recovery. The lowest grant award was £58 for legal costs.



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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Achievements and performance (continued)**

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 include: actual costs are less than estimated, change of circumstances so that all or part of an award is no longer required and payments straddling the financial year.

Actual grants paid out in 2024 for Funding Panel awards totalled £43,282, compared to £61,898 in 2023. Including Police Children's Fund, Preserved-Rate Widows and Force-wide Initiatives, the total grants paid out in 2024 were £45,632.

In 2024, there were 79 grant write-backs totalling £11,834. These were due to the award either not being needed in full or part, or the costs were less than expected.

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 2024 were:

- Therapies to help with mental health and wellbeing (30);
- Hospital travel or travel costs to visit unwell family member (22);
- Help towards essential bills/food vouchers (20);
- Therapies to help with physical health and wellbeing (19);
- Disability adaptations, aids and equipment/respite care and home help (13).

Other reasons for grants included legal costs, medical intervention, household/moving costs, child educational/psychological assessments, recuperative breaks and dental treatment.

#### **Loans**

A total of 13 loans were awarded in 2024, compared to 12 in 2023. The total amount awarded was £14,913. The average loan was £1,147, with individual loans ranging from £375 to £3,438. The purposes of the loans were: bills (7), private medical (5), funeral (1).

As with grants, loans are agreed for specific purposes and are paid out based on actual costs incurred. The actual loans paid out in 2024 totalled £8,304, compared to £25,648 paid out in 2023. £5,871 was written back in 2024 as costs were not as high as expected or the loans were no longer needed.

As of 31st December 2024, there were 27 open loans with a total balance of £38,282.

#### **Recuperative Bungalow**

The recuperative bungalow hosted 147 guests over 48 of the 52 weeks. The bungalow was closed for two weeks in January for annual maintenance and repair, and two weeks over the Christmas period to allow for housekeeper and staff time off.

Bungalow allocations were made on a priority needs basis. In 2024, Sussex Police staff made up 48% of the stays, officers 33% and retired members 19%.

Any member that was unsuccessful in being allocated a stay at the bungalow, but met the charitable needs, was able to apply for an alternative break through the Funding Panel. Alternative breaks can also be requested where the bungalow is not suitable for a member's needs.

#### **Retired Members**

The Trust received 49 approaches from retired members in 2024 (10% of all enquiries), compared to 68 individual retired members in 2023. The Trust continues to seek to maintain a strong relationship with Sussex branches of the National Association of Retired Police Officers (NARPO) and communicates regularly with retired members who have agreed to their contact details being retained by the Trust.

Retired members made up 19% of the annual bungalow occupancy, compared to 35% in 2023.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)

##### 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 the named beneficiaries of the deceased member.

The Trust generally pays out within two working days of receipt of the beneficiary's bank details and is reimbursed by Sussex Police following the collection of the £2 from members.

The scheme provides all Sussex Police officers and staff with the opportunity to show support immediately to their colleague's bereaved loved ones and no more than £4 is taken from a member in a given month.

In 2024 the Death Benefit Scheme paid out three times, totalling £18,210 with an average payment of £6,070. The total Death Benefit Scheme membership fluctuates as people join and leave; individual payments were between £6,002 and £6,196.

At the end of 2024, membership was 3,098 compared to 3,002 at the end of 2023. This equates to 53% of the Sussex Police headcount (officers and staff), up from 52% in 2023.

##### Police Children's Fund

The Police Children's Fund (previously 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 fund for the purpose of making a payment to eligible children on their birthday, up to and including their eighteenth birthday. The gift amount is reviewed every two years by Trustees in line with inflation measures and increased from £35 to £40 on 1st May 2023.

In 2024, nine gift payments totalling £360 were made.

##### Preserved Rate Windows

The Preserved-Rate Widows scheme is a 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. The award amount is reviewed by Trustees every two years based on inflation measures, and increased from £290 to £330 in 2023.

In 2024, there were three remaining beneficiaries, and a total of £990 was paid out.

##### Force-wide Initiatives

Trustees allocate £1,000 each year for initiatives that will benefit people across Sussex Police. In 2024, Trustees wanted to continue the support of 2023 to seek to alleviate some of the effects of the cost-of-living increase. They allocated £250 to each division (East, West and Brighton and Hove) and Headquarters, to support colleagues with food and other essential items.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 to attract and retain members.

The Trust frequently received positive comments from its members during 2024, which provided assurance that the service was effectively and efficiently delivering support.

It also received some recommendations for improvement, which were reviewed and implemented as needed. For example, sending out the full details of the recuperative bungalow stay sooner so that members can plan their visits in advance, ensuring there is clarity with the definition of words used in promotional literature, and that contact details were more visible.

Structured surveys were sent out to a random sample of members who received advice or support.

58 members returned the survey in 2024, compared to 33 in 2023:

- 95% of respondents found it easy to find SPCT's contact details (97% in 2023)
- 98% of respondents said SPCT appeared to know what they were doing (2% – 1 person – said 'partly')
- 97% of respondents said SPCT initially explained what was going to happen and why (2% said 'partly', 1% not applicable)
- 93% of respondents said SPCT made them feel reassured (5% said 'partly', 2% said 'no')
- 97% of respondents said SPCT listened carefully to what they had to say (2% said 'partly', 1% not applicable)
- 98% of respondents said SPCT took matters seriously (2% said 'partly')
- 100% of respondents said they were treated with respect
- 100% of respondents said SPCT were fair in the way they dealt with them
- 98% of respondents rated the service as 'excellent' (2% said 'good')
- 97% said the Trust's understanding of their issue was 'excellent' (2% said 'good', 2% said 'average')
- 98% of respondents would recommend SPCT to someone else (2% said 'unsure')

Please see below for some of the comments from respondents:

- A wonderful understanding service offered by extremely dedicated staff. It's quite humbling to have to ask for help but the way we were dealt with was superb.
- Showed empathy, understanding my situation without casting a judgement. I felt valued, respected and relieved.
- I was initially very concerned that I wasn't going to be helped. The saying is true. If you don't ask ... I'm glad I did as I and my family have really benefited.
- ... Any embarrassment I initially felt was quashed by the genuine and empathetic reciprocity from the Trust Adviser, and I am just glad that the Trust exists and that it is such an approachable and supportive organisation. I am truly grateful to the adviser and to the Trust.
- Wonderful organisation. I have worked for Sussex Police for 35 years and you have been there for me twice, thank you so much.
- The bungalow was amazing such a lovely break for my family and so needed! Very, very grateful to the Trust for all they do and provide!
- The Trust has helped me in various ways over the many years I have been a member, on every occasion they have been kind and compassionate and understanding of my situation. I feel I could ask for advice at any time if needed. We are so lucky to have this service available to us.
- Everyone I spoke to was most friendly, helpful, and understanding.
- A brilliant charity, everyone is always helpful.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)

##### Complaints Process

The Trust takes all complaints received 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 complaints policies. No formal complaints were received during 2024.

#### b. Income generation

##### Membership Subscriptions

Membership subscriptions continued to be fixed at £2.50 a month with free lifetime membership for retired members, after which this can transfer to their partner.

Membership numbers fluctuated as expected during 2024 due to starters and leavers, with an average of 3,278 subscribers, compared to 3,247 in 2023. At the end of 2024, the total number of subscribing members stood at 3,310 compared to 3,228 in 2023.

The subscribing members at the end of 2024 were made up of 1,929 officers, 1,369 staff and 12 special constables and other volunteers. For 2023, this was 1,906 officers, 1,311 staff and 11 special constables and other volunteers.

56% of the total headcount of Sussex Police officers and staff were members of the Trust at the end of 2024, compared to 55% on 2023. Including special constables and volunteers, the total membership of the Trust equates to 53% of Sussex Police headcount.

Specials and volunteer membership remains low at 12 subscribing members compared to the Sussex Police headcount of 308 at the end of 2024. However, the majority of volunteers are also employed as Sussex Police staff, and many have joined the Trust under their substantive role. Another factor is the unpaid nature of the roles.

##### Trust Promotion

The main promotional activities are carried out to:

- encourage membership;
- publicise support available and how to access support;
- increase funding to reduce the call on reserves to further enable the services to remain sustainable for years to come.

These are carried out through a variety of means, including intranet coverage; newsletters; promotion by our Champions; hosting, attending, and presenting at events and meetings; other groups and organisations promoting the Trust (for example, Sussex Police Federation); Facebook coverage; and traditional word of mouth.

One of the most proven ways to promote the Trust and encourage membership is through face-to-face presentations at inductions and team meetings, which Sussex Police are fully supportive of.

The Trust is grateful to its Champions who promote the Trust across Sussex Police and signpost colleagues who may need support. There were 50 Champions at the end of 2024, compared to 48 in 2023. This is in addition to Trustees, Funding Panel members and staff who also act as Trust Champions.

##### Fundraising and Donations

SPCT carried out a range of fundraising activities during 2024, either directly or indirectly through members and supporters. Trustees are very grateful for all the donations and support the Trust has received.

Donations and fundraising totalled £9,500 for 2024, excluding membership subscriptions of £98,358 and grants received of £300. This compares to £17,259 in donations and £97,425 of member subscriptions in 2023.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Achievements and performance (continued)

Peter James continues to be the Trust's major donor. With his company 'Really Scary Books', Peter fundraised £2,210 in 2024 at his book launch in September. This brings his total donations to £46,208 since 2016. Trustees are very grateful for Peter's continued patronage and really value his support and generosity.

The Chief Constable Awards event raised £1,254 and £100 was raised at the Emergency Services carol concert. £580 was donated from fundraising at the East Sussex Division's Children's Christmas party. Donations of £2,250 were received from retired members and NARPO branches.

Members of the public grateful to Sussex Police donated £445 in total and £815 came from members thanking the Trust for the support they received.

The Winter Challenge raised £450 for the Trust. Eastbourne Local Lottery raised £368 and Easyfundraising and Give at Checkout raised £65. Other donations, including collection boxes and Christmas cards, came to £963.

In addition, the Trust is very grateful for pro bono support from:

- Simon Kind, of Kind Copyediting, who reviewed the newsletter and annual report.
- Tony Catt, compliance specialist from The Catt's Eye View, who reviewed the Financial Conduct Authority rules and agreed the Trust remains exempt from registration.

#### Grants

Eastbourne Community Fund is accumulated each year from the Eastbourne Local Lottery, which is administered by Eastbourne Borough Council. In 2024, voluntary organisations registered with the local lottery were awarded a grant through the fund, with the Trust receiving £300.

#### Financial review

##### a. Background

In 1998 a generous legacy of £1.8m was left to Sussex Police for the welfare of officers and staff. This was given to the Trust (then The Sussex Police Welfare Fund and the Sussex Police Staff Welfare Fund) to provide welfare support.

The legacy enabled the purchase of a bungalow in Dorset for members to use for recuperation, and provided the means for the charity to offer more support for members in the form of advice and guidance through the employment of Trust Advisers.

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 continue to provide the appropriate level of support to its members.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **b. Income**

The total income for 2024 was £206,735, which includes Death Benefit Scheme income of £18,210. This compares to £219,131 for 2023.

The main income for the Trust is monthly subscriptions from members at £98,358, compared to £97,425 in 2023.

Income from investments includes dividend income of £55,447 for the year, compared to £48,921 in 2023. There was also bank and investment interest of £1,847, which includes interest of £450 from previous investment managers, Rathbones, to close the accounts.

The total expected Gift Aid amount for 2024 is £22,996, including GASDS and interest. Donations totalled £9,500 in 2024 and £300 in grants were received. This compares to donations (with no grants received) of £17,259 in 2023.

Supermarket voucher discount was £75.

#### **c. Expenditure**

The total operational expenditure for 2024 was £237,888, excluding the depreciation cost of the bungalow at £4,285. This compares with £257,075 in 2023.

The cost of operating the recuperative bungalow was £11,644 compared to £12,959 in 2023. Death Benefit Scheme expenditure was £18,210. There were no new items of expenditure, and the total spent on charitable activities (not including depreciation) was £226,710.

#### **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 2024 was £1,608,330 compared to £1,591,340 in 2023.

Including £4,599 held in cash by the investment managers, the total portfolio value was £1,612,929 compared to £1,592,929 in 2023. This represents an increase in value of £20,000 from year end 2023.

In addition, the Trust held £57,442 in its CAF Bank accounts, £3,258 in supermarket/gift vouchers ('food vouchers' for member awards and a donated Costa coffee voucher of £8), and £40 in petty cash at year end 2024.

The minor increase in the investment portfolio value was reflective of the wider market trends, which have seen some recovery from previous years since the impact of Covid and other world events. Investments are set at medium to low risk and are diversified to not rely on a single market.

There were no drawdowns from the investment portfolio during 2024 to support cashflow. This was mainly due to the switch from annual to quarterly gift aid submissions, but also the amount of cash at the bank and the deficit being lower than budgeted.

Dividends from investments were up from £48,921 in 2023 to £55,447 in 2024. There was also bank and former investment interest of £1,847 in 2024.

At the November 2023 board meeting, Trustees reviewed the Investment Policy and agreed to increase the dividend target for 2024 from £45,000 to £50,000. From 2022, the target was reduced from £50,000 to £45,000 to consider the volatility of world markets and the expected reduction in dividend payments in the short term. Trustees agreed in November 2024 to retain the £50,000 target for 2025.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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The Investment Manager is required to consider the impact of potential investments on 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.

#### **e. 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.

For 2024, Trustees planned a cautious deficit budget with the intention of using a small proportion of the reserves to meet the shortfall of income. This was set at (£76,106), excluding depreciation of fixed assets of £4,285. However, the total actual net surplus/loss at the end of the year was (£31,153) (excluding depreciation), an improvement on budget of £44,953.

This was mainly due to the grants actually paid out coming to a lot less than anticipated (£43,609 paid out, with a budget of £66,000). However, it is worth noting that as at 31 December 2024, there was £11,556 in grants awarded but not yet paid out due to awaiting relevant details from the beneficiaries. The bungalow management, publicity and salary costs also came in under budget, and there were higher dividend payments and bank/investment interest than expected.

This compares with 2023's planned deficit of £66,374 and the actual deficit being £37,943. In November 2024, Trustees agreed a budget for 2025 with the net surplus/loss set at (£70,298).

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

For 2024, Trustees reviewed the Reserves Policy and agreed to set aside a minimum level of free reserves of £1,135,300 to represent over 20 years' operating losses or 5 years total operating costs, i.e. before investment gains/losses and with income maintained at current levels. This was an increase of £80,300 on the 2023 figure.

It is worth noting that the bungalow book price after depreciation is £129,187, which is far lower than market value.

#### **f. 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 twenty-year plan.

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

#### **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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Structure, governance and management (continued)

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 pay a subscription.

The Trust is governed by a board of up to fourteen 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 – the 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 Chair and Vice Chair and the panel is made up of up to twenty Trust members from across Sussex Police, including retired members.
- Finance and Investment Committee – the committee is made up of Trustees and monitors finances, makes recommendations to the Board of Trustees on financial matters and meets with the Investment Manager twice a year to monitor performance and agree future investment plans.
- Marketing and Bungalow Committee – the committee is made up of Trustees and focusses on fundraising and promotion of the Trust and the provision of the recuperative bungalow.

#### b. Governing rules

The Governing Rules are reviewed annually by Trustees. The Governing Rules were last amended at the Board on 27 February 2024, with the following changes made and submitted to the Charity Commission through a signed resolution:

- Inclusion of volunteers for Trustee positions;
- Update to the definition and use of the word 'spouse';
- Change of 'Chairman' to 'Chair';
- Addition of 'adult' to the definition of 'member' to clarify the position for police cadets;
- Update of pronouns to 'they' and 'their'.



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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Structure, governance and management (continued)

##### c. Trustee Tenure and Positions

The Trust continued through 2024 with eleven of a maximum of fourteen Trustees in post. The Trustees were satisfied that this provided enough support to effectively govern the Trust.

The aim is to commence recruitment in December 2025 for election of further Trustees in April 2026. However, this may be brought forward if further Trustees step down and the Board feels that there is a risk to effective governance.

During the year, the Board carried out a skills and experience assessment on all Trustees to ensure that there were no obvious gaps in governance responsibilities. At the Strategy Day in September 2024, Trustees reviewed the findings and felt they had a good understanding and oversight of all areas of Trust business. A further skills assessment will be carried out at the 2025 Strategy Day to feed into Trustee recruitment needs, particularly taking into account any future gaps created by Trustees stepping down from their roles.

At the April Board, Sue Murphy was elected as Trustee for a further five-year term. Sue's surname was changed from 'Heard' to 'Murphy' with the Charity Commission in May 2024.

Lee Care was re-elected for a further year as the Funding Panel Chair. Esther Manklow was elected to the Vice Chair role, with Joel Brooks stepping down from this role but remaining a Trustee, and Co-Chair of the Marketing and Bungalow Committee with Sue Murphy.

There were no changes to all other roles.

##### d. Trust Patrons

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

- The Chief Constable of Sussex, Jo Shiner – the Trust is very grateful for Jo's support in promoting the Trust, encouraging people within Sussex Police to join up, and choosing the Trust to benefit from fundraising activities, such as the Chief Constable Awards and the Emergency Services Carol Concert.
- Peter James – the crime and thriller novelist has been a very active patron since March 2016. The Trust is hugely 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.

##### e. 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 team continue hybrid working, with weekly team days in the office. A Fundraising and Promotion volunteer was recruited in June 2024 and has supported the work of the team for up to four hours per week.

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 meeting of agreed objectives.

In addition, Trustees, Funding Panel members and Champions volunteer their time to support the Trust.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Structure, governance and management (continued)

##### f. Risk management

The Trust continues to maintain 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 at least quarterly.

The following medium risks were highlighted in 2024; there were no high risks identified. Mitigation is in place to reduce its impact on the organisation and service delivery:

- Capacity of staff or loss of key staff – the Trust primarily relies on a small part-time staff team to deliver its services. Capacity within the team has remained tight. Although there has been a reduction in the number of enquiries during 2024 compared to the previous year, casework has been more complex. Fundraising has also taken up a lot more of the team's resource and process streamlining has taken place, which will improve capacity in the longer term but has had a short-term impact. The team has worked well together to ensure priority actions and deadlines are met.

There are clear policies and procedures in place to support work activity and work shadowing takes place to provide cover in the event of absence. However, there remains a risk to service delivery should there be any long-term leave or vacancy within the team.

- Operational income – while the Trust has a twenty-year financial sustainability plan, Trustees are mindful of the longer-term aim to set a balanced budget. The next subscription review is due in February 2025, although any increase to the monthly amount will not take effect until 1st October at the earliest and is unlikely to plug the deficit in full. World markets have negatively impacted the investment portfolio and dividend payments over the last few years, and while the aim is to increase fundraising activities, a budget deficit is expected to remain for the foreseeable future.
- Interest-free loans – these are available to serving members and repaid through Sussex Police payroll. However, where a member leaves Sussex Police and it has not been possible to recover the debt from their last pay, an agreement is sought to recover the monies over the following months.

At the start of 2024, there were three ex-members who were unable to repay their loan in full when they left Sussex Police. One person has now repaid their loan in full and the remaining two debtors have agreed a revised repayment plan. Although not currently affecting financial sustainability, bad debts are undesirable and impact on staff capacity.

- Subscription levels – Trustees were acutely aware of the cost-of-living crisis and the impact this had on many members. For this reason, Trustees did not increase the membership subscription at the annual review in 2023, even though it has not increased since 2012.

Trustees will continue to review subscription levels annually. However, a five-year strategic approach to subscription increases was agreed in 2023 so that clear planning and promotion can take place, with the next subscription increase due to be considered in 2025.

- Investment policies – there is still a high likelihood of slow recovery to the investment portfolio due to market volatility. There is some protection with a low-medium risk approach and a broad portfolio that does not rely on any single market. The dividend target of £50k per annum was exceeded in 2024 and is likely to be exceeded in 2025.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Structure, governance and management (continued)

During 2024, the Trust reviewed its Financial Conduct Authority (FCA) exemption in relation to the interest-free loans it provides, initially looking into this internally and via the auditors. The Trust decided to seek the views of a specialist as it was such a complex area. The Catt's Eye View were instructed by the Trust to review the rules and reassured the Trust that it remained exempt from registration. The specialist advice was kindly provided on a pro bono basis.

#### g. Equality, Diversity and Inclusion

The Trust continues to maintain its focus on diversity and inclusion. At the annual Strategy Day in September 2024, Trustees reviewed the diversity data of the Board and the Funding Panel in comparison with Sussex Police. It confirmed there was good representation regarding disability/long term health issues, and parity regarding sex and gender. Trustees were also happy to see neurodiversity included within the data. Overall, there were no issues of concern.

It was highlighted that the Trust had not been able to work as closely as it had intended with the staff support groups to ensure that it catered for all service users. This was partially due to changes in some of their leadership.

Contact was made with the new joint chairs of Enable (the disability staff support group). As a result, the lead Trustee for diversity and inclusion wrote a piece about the Trust for their quarterly newsletter, detailing the benefits of the Trust and highlighting opportunities to join the Trust as a Trustee or Funding Panel member.

Trustees also reviewed the diversity training which had taken place in 2024 and noted it had been a good refresher for members of the Board and the Funding Panel but considered that it was harder for attendees to have full participation and enter into meaningful discussion via video conferencing. It was agreed that in-person diversity training would take place in 2025.

The Board is planning to re-assess its own diversity at the Strategy Day in September 2025, and this will feed into the Trustee recruitment planned to commence in December 2025 to seek to broaden its reach. Diversity assessments are also embedded in the rolling Funding Panel recruitment.

#### Plans for the future

- **Membership** – the main focus for 2025 is to continue to promote membership of the Trust amongst serving officers, staff and volunteers so that it can have further reach across Sussex Police, supporting people when they need it the most. An increase in membership levels will also improve the Trust's financial sustainability; this is its main income source.
- **Subscriptions** – in February 2023, Trustees agreed that the next subscription increase would not take place until at least 2025 due to the cost-of-living crisis, then every five years unless there is significant change in that period. However, Trustees will continue to review subscription levels and the impact on membership every year.

The plan is to agree any increase at the first Board of the year, with an agreed communications plan that allows at least a six-month lead-in time. To calculate any increase, staff and officer percentage increase in pay since the last review (whichever is the lowest to not disadvantage either staff or officers), will be taken into account.

The review for 2025 will assess the period 2022 to 2025 to calculate the possible increase, as agreed with Trustees in February 2023.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Plans for the future (continued)

However, other factors will also be considered before agreeing any increase:

- o The Trust's budget position;
- o Trust reserves and assets;
- o Other income generation levels;
- o Cost of living – consumer price inflation index (CPI) and/or retail price index (RPI);
- o Views of members;
- o Any other factors affecting members.

Trustees will retain the ability to increase or decrease subscription fees during the five-year period in exceptional circumstances.

- Diversity, equality and inclusion – this will remain a key thread throughout the Trust's governance and operations, including Board and Funding Panel training and recruitment.
- Trustee recruitment and succession planning – in addition to the five-year tenure, there is an agreed three-year recruitment cycle where at least three Trustee posts become vacant. The aim is to review the skills, experience and diversity of the current Board, taking into account the impact of any planned retirements, and agree the approach for the next recruitment round. This will commence in December for April 2026 appointment.
- Stakeholders – the Trust will continue to link closely with key stakeholders, such as Surrey and Sussex Police's Wellbeing Board, Sussex Police staff networks, Sussex Police Federation, and Unison. It will continue its membership of Advice UK and participate in Police Charities UK meetings, as well as continued engagement with local NARPO branches (National Association of Retired Police Officers) and local voluntary networks, such as 3VA. Feedback from members will continue to be sought, to help improve the Trust's offer and its service delivery.
- Service improvement – the Trust will remain focussed on its continuous improvement model, identifying emerging priorities and further shaping the services to meet the needs of its members, including incorporating learning from member and non-member feedback. The trust will also continue to streamline its day-to-day operations to enable the team to deliver services more efficiently to members.
- Fundraising – during the year, the Trust will continue to assess its fundraising activity in terms of 'effort versus reward', to ensure the best use of Trust time. This will also consider the marketing and promotional value of activities. All activity will consider the reputation of the Trust and Sussex Police, and remain within the UK's fundraising regulator's Code of Fundraising Practice.
- Patrons – the Trust is very grateful to both Chief Constable Shiner and Peter James for their continued patronage and support for the Trust. The team will continue to link in with the patrons to seek further promotion and fundraising opportunities for the Trust.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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, TC Group, 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)**  
Chair of Trustees

Date: 29/04/2025

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## THE SUSSEX POLICE CHARITABLE TRUST

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

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#### Opinion

We have audited the financial statements of The Sussex Police Charitable Trust (the 'charity') for the year ended 31 December 2024 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 2024 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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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

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#### Other information

The other information comprises the information included in the Trustees report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Trustees 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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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

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#### **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:

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the group's operations, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.



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## THE SUSSEX POLICE CHARITABLE TRUST

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

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Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

#### 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.

TC Group

TC Group

Office: Lewes

Date: 7/05/2025

TC Group 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 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	9,500	9,500	17,259
Charitable activities	4	121,356	121,356	121,944
Investments	5	57,294	57,294	49,890
Other income	6	18,585	18,585	30,039
<b>Total income</b>		<b>206,735</b>	<b>206,735</b>	219,132
<b>Expenditure on:</b>				
Raising funds	7	11,177	11,177	11,101
Charitable activities	8	230,995	230,995	249,789
<b>Total expenditure</b>		<b>242,172</b>	<b>242,172</b>	260,890
<b>Net movement in funds before investment gains/(losses)</b>		<b>(35,437)</b>	<b>(35,437)</b>	(41,758)
Net gains/(losses) on investments		30,063	30,063	79,665
<b>Net movement in funds</b>		<b>(5,374)</b>	<b>(5,374)</b>	37,907
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,797,683	1,797,683	1,759,776
Net movement in funds		(5,374)	(5,374)	37,907
<b>Total funds carried forward</b>		<b>1,792,309</b>	<b>1,792,309</b>	1,797,683

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

The notes on pages 27 to 40 form part of these financial statements.

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**THE SUSSEX POLICE CHARITABLE TRUST**

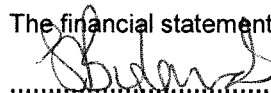
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**BALANCE SHEET  
AS AT 31 DECEMBER 2024**

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	129,187	133,472
Investments	13	1,608,330	1,591,340
		<u>1,737,517</u>	<u>1,724,812</u>
<b>Current assets</b>			
Stocks	14	3,258	3,208
Debtors: amounts falling due after more than one year	15	23,134	33,010
Debtors: amounts falling due within one year	15	25,896	42,541
Cash at bank and in hand		62,082	54,103
		<u>114,370</u>	<u>132,862</u>
Creditors: amounts falling due within one year	16	(59,578)	(59,991)
<b>Net current assets</b>		<u>54,792</u>	<u>72,871</u>
<b>Total assets less current liabilities</b>		<u>1,792,309</u>	<u>1,797,683</u>
<b>Total net assets</b>		<u><u>1,792,309</u></u>	<u><u>1,797,683</u></u>
<b>Charity funds</b>			
Unrestricted funds	17	1,792,309	1,797,683
<b>Total funds</b>		<u><u>1,792,309</u></u>	<u><u>1,797,683</u></u>

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

  
 .....  
**S Biglands (Hons)**  
 Chair of Trustees

Date: 29/04/2025

The notes on pages 27 to 40 form part of these financial statements.

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	(61,373)	(101,503)
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	56,278	48,921
Proceeds from sale of investments	189,627	161,005
Purchase of investments	(176,553)	(109,400)
<b>Net cash provided by investing activities</b>	69,352	100,526
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	7,979	(977)
Cash and cash equivalents at the beginning of the year	54,103	55,080
<b>Cash and cash equivalents at the end of the year</b>	62,082	54,103

The notes on pages 27 to 40 form part of these financial statements

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## THE SUSSEX POLICE CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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.

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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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## 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.

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## THE SUSSEX POLICE CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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 2024 £	Total funds 2024 £
Donations and gifts	9,500	9,500

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**3. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations and gifts	17,259	17,259

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Subscriptions	121,356	121,356

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Subscriptions	121,944	121,944

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Income from listed investments	56,278	56,278
Interest receivable	1,016	1,016
	<u>57,294</u>	<u>57,294</u>



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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**5. Investment income (continued)**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from listed investments	49,174	49,174
Interest receivable	716	716
	<u>49,890</u>	<u>49,890</u>

**6. Other incoming resources**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Death benefit scheme	18,210	<b>18,210</b>
Discounts received	375	<b>375</b>
	<u>18,585</u>	<u><b>18,585</b></u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Death Benefit Scheme	30,014	30,014
Grants received	25	25
	<u>30,039</u>	<u>30,039</u>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**7. Investment management costs**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Investment management fees	11,177	11,177
	<u>11,177</u>	<u>11,177</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment management fees	11,101	11,101
	<u>11,101</u>	<u>11,101</u>

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Grant funding of activities 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Direct charitable expenditure	104,347	1,350	81,689	187,386
Grants payable	-	43,609	-	43,609
	<u>104,347</u>	<u>44,959</u>	<u>81,689</u>	<u>230,995</u>
	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct charitable expenditure	112,822	1,340	72,729	186,891
Grants payable	-	62,898	-	62,898
	<u>112,822</u>	<u>64,238</u>	<u>72,729</u>	<u>249,789</u>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	59,529	<b>59,529</b>
Depreciation	4,285	<b>4,285</b>
Training costs	318	<b>318</b>
Death benefits	18,210	<b>18,210</b>
Travel	23	<b>23</b>
Publicity	1,518	<b>1,518</b>
Insurance	2,120	<b>2,120</b>
Repairs and renewals	8,895	<b>8,895</b>
Telephone	257	<b>257</b>
Rates	455	<b>455</b>
Light and heat	1,493	<b>1,493</b>
Trustee expenses	155	<b>155</b>
Governance costs	7,089	<b>7,089</b>
	<hr/> 104,347 <hr/>	<hr/> <b>104,347</b> <hr/>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	55,132	55,132
Depreciation	4,285	4,285
Training costs	745	745
Death benefits	30,014	30,014
Travel	80	80
Publicity	1,040	1,040
Insurance	1,733	1,733
Repairs and renewals	10,762	10,762
Telephone	306	306
Rates	357	357
Light and heat	1,232	1,232
Trustee expenses	242	242
Governance costs	6,894	6,894
	<u>112,822</u>	<u>112,822</u>

**Analysis of support costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	<u>81,689</u>	<u>81,689</u>

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	<u>72,729</u>	<u>72,729</u>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**9. Auditors' remuneration**

	<b>2024</b> £	<b>2023</b> £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u><b>7,000</b></u>	<u><b>6,804</b></u>

**10. Staff costs**

	<b>2024</b> £	<b>2023</b> £
Wages and salaries	<u><b>141,218</b></u>	<u>127,861</u>
	<u><b>141,218</b></u>	<u>127,861</u>

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

	<b>2024</b> No.	<b>2023</b> No.
Direct charitable	<b>2</b>	<b>2</b>
Management and administration	<b>2</b>	<b>2</b>
	<u><b>4</b></u>	<u><b>4</b></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.

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £23 were reimbursed to one Trustee (2023 - £322).

**12. Tangible fixed assets**

	<b>Freehold property £</b>
<b>Cost or valuation</b>	
At 1 January 2024	214,213
At 31 December 2024	<u>214,213</u>
<b>Depreciation</b>	
At 1 January 2024	80,741
Charge for the year	4,285
At 31 December 2024	<u>85,026</u>
<b>Net book value</b>	
At 31 December 2024	<u><u>129,187</u></u>
At 31 December 2023	<u><u>133,472</u></u>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**13. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2024	1,591,340
Additions	176,553
Disposals	(198,583)
Revaluations	39,020
	<hr/>
At 31 December 2024	1,608,330 <hr/>
 <b>Net book value</b>	
At 31 December 2024	1,608,330
	<hr/>
At 31 December 2023	1,591,340 <hr/>

**14. Stocks**

	2024 £	2023 £
Raw materials and consumables	3,258	3,208
	<hr/>	<hr/>

**15. Debtors**

	2024 £	2023 £
<b>Due after more than one year</b>		
Trade debtors	23,134	33,010
	<hr/>	<hr/>
 <b>Due within one year</b>		
Trade debtors	15,148	16,273
Other debtors	8,493	24,854
Prepayments and accrued income	2,255	1,414
	<hr/>	<hr/>
	25,896	42,541
	<hr/>	<hr/>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**16. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>59,578</b>	59,991

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2024 £</b>
<b>Unrestricted funds</b>					
General Funds - all funds	<b>1,797,683</b>	<b>206,735</b>	<b>(242,172)</b>	<b>30,063</b>	<b>1,792,309</b>

**Statement of funds - prior year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>					
General Funds - all funds	<b>1,759,776</b>	<b>219,132</b>	<b>(260,890)</b>	<b>79,665</b>	<b>1,797,683</b>



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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	129,187	<b>129,187</b>
Fixed asset investments	1,608,330	<b>1,608,330</b>
Debtors due after more than one year	23,134	<b>23,134</b>
Current assets	91,236	<b>91,236</b>
Creditors due within one year	(59,578)	<b>(59,578)</b>
<b>Total</b>	<u>1,792,309</u>	<u><b>1,792,309</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	133,472	133,472
Fixed asset investments	1,591,340	1,591,340
Debtors due after more than one year	33,010	33,010
Current assets	99,852	99,852
Creditors due within one year	(59,991)	(59,991)
<b>Total</b>	<u>1,797,683</u>	<u>1,797,683</u>

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**THE SUSSEX POLICE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	<b>(35,437)</b>	(41,758)
<b>Adjustments for:</b>		
Depreciation charges	<b>4,285</b>	4,285
Dividends, interests and rents from investments	<b>(56,278)</b>	(48,921)
Decrease/(increase) in stocks	<b>(50)</b>	(748)
Decrease/(increase) in debtors	<b>26,520</b>	(7,438)
Decrease in creditors	<b>(413)</b>	(6,923)
<b>Net cash used in operating activities</b>	<b>(61,373)</b>	(101,503)

**20. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	<b>62,082</b>	54,103

**21. Analysis of changes in net debt**

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	<b>54,103</b>	<b>7,979</b>	<b>62,082</b>

**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 2024.