

Charity Number 278257



Annual Report and Accounts

Year ended 30 June 2025

Contents

	Page
Annual Report of the Trustees	3 - 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Cash flow Statement	16
Notes to the Financial Statements	17 - 31

The Police Foundation

Annual Report of the Trustees

Year ended 30 June 2025

Reference and administrative information

Contact details

Address	124 City Road London EC1V 2NX
Web Site	www.police-foundation.org.uk

Trustees and Officers

Trustees	Dame Sara Thornton DBE QPM (Chair – from 11 July 2024) Sir William Jeffrey KCB (Chair – resigned 11 July 2024) The Rt. Hon. Sir John Wheeler JP DL (resigned 11 July 24) Ms Mary Calam Lord Dholakia of Waltham Brooks PC OBE DL Professor Nicholas Fyfe Sir David Garrard (died 21 June 2025) Professor Martin Innes Mr Stephen Rimmer CB Mr Michael Cunningham CBE QPM Mr Andrew Tivey Mr Hugh Sherriffe
----------	---

Director	Mr Blair Gibbs - appointed 3rd September 2025 (Dr Richard G Muir until 30 th April 2025)
----------	--

Professional Advisers

Independent Examiners	Nyman Libson Paul LLP 124 Finchley Road London NW3 5JS
-----------------------	--

Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE
------------	---

Bankers	HSBC UK Bank Plc 79 Piccadilly London W1J 8EU
---------	---

Investment Advisers	Rathbones Investment Management 30 Gresham Street London EC2V 7QN
---------------------	---

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Trustees' Report

The Trustees of the Police Foundation present their Annual Report for the year ended 30 June 2025 and the financial statements for that year, prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) (FRS102).

The Police Foundation is a registered charity (number 278257). Its address is shown on page 2.

Trustees

The names of the Trustees who served during the year ended 30 June 2025 are listed on page 2.

Structure, governance and management

Governing document

The Police Foundation is a Charitable Trust governed by its Trust Deed dated 9 July 1979. Following discussion with the Charity Commission, the Trust Deed was most recently updated on 11 July 2007.

Governance and management

The Board of Trustees is responsible for the overall governance of the Foundation. The Board meets formally at least twice a year. There were three meetings during the year ended 30 June 2025.

The existing Trustees have the power to appoint new Trustees, and the total number shall not be more than eighteen or less than eight. Each Trustee may serve up to two consecutive four-year terms of office and thereafter may be reappointed by formal Board resolution for such period as the meeting may resolve.

Any business requiring the involvement of Trustees between Board meetings is conducted through appropriate sub-committees of Trustees, with any decisions required being formally ratified via postal or other means of communication. The routine management of the Foundation is the responsibility of the Director, who reports directly to the Chairman of the Board of Trustees. The Trustees employ a small central staff.

Recruitment, induction and training of Trustees

The Foundation's Trustees are appointed by resolution of the Board following due consideration of nominations received, based on relevant attributes including specialist skills and experience. In addition to meeting key members of the Foundation's staff, new Trustees are provided with an induction pack comprising information on Trustees' responsibilities, a copy of the Trust Deed, the latest Annual Report and Accounts, minutes of Trustees' meetings, and relevant information on the Foundation's current work programme. All Trustees are encouraged to attend relevant seminars and Trustee training courses.

Policy for the remuneration of key management personnel

The Foundation's remuneration policy for all staff is decided by the Trustees. Remuneration is based on the market value for each role. Salary reviews are held on an annual basis. The charity is accredited with the Living Wage Foundation.

Public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under The Charities Act 2011. The charity is a Public Benefit Entity. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Objects, aims and principal activities

Who we are

The Police Foundation is the UK's policing think tank. We are the only independent think tank in the UK focused exclusively on improving policing. Our mission is to generate evidence and develop ideas which deliver better policing and a safer society. We do this by producing trusted, impartial research, by facilitating informed public debate about policing and by working with the police and their partners to create change.

Objects

The objects of the Police Foundation, as set out in the Trust Deed are:

- the advancement and promotion of efficient and effective policing; and
- to undertake and promote study and research into the methods, organisation and effectiveness of the police and the training of police officers, and to publish the useful results of such study and research.

Our mission

The Police Foundation has three main aims:

- to understand how policing can become more effective, efficient and legitimate;
- to generate new ideas for how the police can keep citizens safe in a rapidly changing world;
- to facilitate informed public debate about policing.

Our mission is realised by:

- undertaking credible, high-quality applied research of direct relevance to policy and practice.
- hosting events into specific policing and crime reduction issues.
- offering training and consultancy to help the police and others transfer evidence and knowledge into policy and practice.
- communicating our ideas to a wider audience through our networks in policing and beyond and through our use of print, broadcast and digital media.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025

Police Reform activity

With a Home Office white paper in preparation and a significant police reform programme expected to follow, the Foundation's activities focused on influencing this evolving policy agenda.

In November 2024, *Fit for the future: the case for a reformed national policing landscape*, published by the Police Foundation and Leapwise Advisory, called for a single national police agency to support better frontline policing for local communities across England and Wales, along with wider structural changes to the national policing functions.

In May 2025, the Foundation convened a seminar at Oxford entitled: 'Police reform: lessons from the past and prospects for the future' (see below).

Health impact of fraud

In 2024 the [National Institute for Health and Care Research](#) funded this project to help develop research evidence on the health impact of fraud on victims. The research was carried out by the Police Foundation in partnership with the [University of Portsmouth](#).

Fraud is growing rapidly and is now the most common crime type in England and Wales. And research evidence shows that it can have a considerable impact on victims' physical and mental health which can damage their quality of life and in some cases leave them vulnerable to repeat victimisation. However, there are large gaps in our understanding of the impact that fraud has on individuals, their support needs and how these can be identified and addressed by the police and wider public services.

This project was an important early step in demonstrating the health impact of fraud and victims' needs. This included understanding how many victims experience a health impact, how these experiences differ between victims, their lived experiences, the associated risks and support needs of victims and strategies for assessing and meeting these needs through the police and public services. The research ran until Q4 2025.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Fraud Policing

In 2024 4.1 million people were victims of fraud which alone made up 43 per cent of all crime affecting those aged over 16 in England and Wales, and the government's National Fraud Strategy estimates that fraud costs UK society £6.8 billion a year. But our policing institutions have not caught up with the scale of that change. We have a 1960s local policing structure trying to fight a 21st century cyber-enabled cross border crime. As a result, the police are achieving limited success and victims are receiving too little by way of service. Yet fraud is not a 'victimless crime'. Recent Police Foundation research has shown that fraud can have a significant psychological as well as financial impact on those who experience it.

In May 2025 this project delivered an initial report with eight key recommendations for change. These include a focus on crime prevention, organisational reform including the creation of a single national body to lead and coordinate the response to fraud, collaboration with the private sector, a national economic crime workforce and ring-fenced funds ensure tackling fraud is sufficiently resourced. The final output of this project followed in Q1 2026.

Public-private partnerships

In 2025, the Art Loss Register supported a new project exploring the nature and impact of existing private sector partnerships that support policing. With a focus on *tackling theft and fraud*, this research examined how to encourage partnerships between the police and the public sector and drew together key examples of public-private partnerships ranging from commercially operated property registers to industry funded police units and data sharing partnerships. The final report was released in Q4 2025.

SALVUS

The Horizon programme of the European Union has funded the SALVUS project, which aims to engage with and understand the current practices and needs of law enforcement agencies, forensic institutes, policymakers, and legal systems in online investigations of online child sexual abuse (CSA). This two-year project, which began in the second half of 2025, aims to provide evidence-based knowledge and understanding of CSA online and undercover investigations and their relationship to obligations to ensure the legality of evidence collection. The Police Foundation was selected to work in collaboration with a consortium of organisations from across multiple European countries to deliver SALVUS.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Anti-social behaviour toolkit

It is nationally recognised that Anti-Social Behaviour (ASB) can detrimentally impact individuals, break down communities and reduce the feeling of safety for those living within them. In 2024, in conjunction with Humberside Police, the Office of the Police and Crime Commissioner funded The Police Foundation to create an ASB Toolkit for use by Police and other partner agencies. The toolkit was intended to allow sharing of information and understanding terminology, as well as creating interventions that better utilise the skills and expertise across different sectors.

Four workshops were held across the Humber region, providing training to a number of organisations who specialise in tackling ASB, around how they could put the new toolkit into practice. The events brought members from local authorities, housing providers and Humberside Police to create a multi-agency network to combat tackling and preventing anti-social behaviour within our local communities. The Police Foundation provided clear and practical training, supported by extensive academic knowledge, raising new ways of viewing ASB to help understand the demand and how to tackle the causes. The final toolkit released in 2025 provided practitioners with up-to-date research, current problem-solving approaches, evidence-based case work and practical examples allowing a collaborative approach to deal with root causes of ASB in the region.

Unlocking the potential of data, digital and technology in policing

The Foundation undertook a project supported by Virgin Media O2 Business to look at how to unlock the potential of data, digital and technology in policing. The research team conducted a literature review and led interviews with stakeholders from across policing, government and industry to explore the barriers to progress. The final report was published and made a series of recommendations for government and the police service.

AI and policing

The Foundation undertook a project supported by Forensic Analytics looking at how artificial intelligence (AI) is currently being deployed by the police and how it could be deployed in the future. The final report was published and set out how the police can use AI, ethically, to help improve public safety.

Roadcraft

The Roadcraft series of publications, which is published by The Stationery Office (TSO) and comprises four books (*'Roadcraft: The Police Driver's Handbook'*, *'Motorcycle Roadcraft: The Police Rider's Handbook'*, *'Fleetcraft: The Essential Occupational Driver's Handbook'* and *'Towing Roadcraft: The Essential Towing Handbook'*) and a DVD (*'Roadcraft: The Police Driver's Course on Advanced Driving'*), makes a significant contribution to road safety by improving the driving of both the police, other emergency service drivers and members of the public.

Throughout 2023/24 the Foundation continued to publicise the 2020 editions of *'Roadcraft: The Police Driver's Handbook'* and *'Motorcycle Roadcraft: The Police Rider's Handbook'* and in 2024-25 made progress on the new edition, which was released in late 2025.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Oxford Policing Policy Forum

After a break of seven years, the 20th Oxford Policing Policy Forum (OPPF) was convened at All Souls College, Oxford on 12th May 2025 on the topic of police reform. With pressing concerns about finances, police performance and public confidence, participants agreed that while police reform is difficult to design and deliver, it is urgently needed. The Forum reflected on previous attempts at structural reform and lessons learned, including the 2005-06 police force mergers programme and the creation of Police Scotland. A published summary report provided a thematic commentary of the short framing presentations provided and the conversations that arose.

The 2025 Cumberland Lodge Police Conference

The Cumberland Lodge Police Conference is one of the Foundation's flagship events undertaken annually. In June 2025 the Police Foundation had the privilege of bringing together senior police officers, practitioners, academics, technologists and representatives from non-profit and private sector organisations, to discuss and consider the current demands on the police and ask what the future challenge of tackling gender-based violence will look like.

Over three days, delegates examined the current policing response to VAWG and the direction it should take, how global and online threats are evolving, what must be done to address sexism and misogyny within policing, and how to counter the rising tide of misogynistic attacks targeting women in public life. A report from the conference was published in the autumn of 2025 to bring the discussions, alongside the pre-event briefing paper, to a wider audience.

Objectives for the year ended 30 June 2026

The end of April 2025 saw a significant change for the Foundation, with the departure of our long standing director, Rick Muir, to a new role as policy advisor to the Home Secretary. This important appointment is testimony to the contribution that Rick and the Foundation have made to shaping thinking about policing in this country.

In the year 2025/26, the Foundation will continue to implement the strategy that Rick had developed strategy, which aims to ensure it remains the UK's leading policing think tank, while diversifying our income streams and expanding our global reach. While the Foundation's research work continued across the summer, the arrival of our new Director, Blair Gibbs, in September 2025, provided fresh impetus and an opportunity to explore new opportunities and relationships.

In the coming months and years, we will be pursuing a revised research programme, to make sure we are tackling the most important issues in policing and the issues that impact safety and public confidence. In particular we have plans for major new projects on police reform, technology, leadership, prevention and the role of the private sector in tackling crime.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

We will also refresh and expand our events programme, undertaking a wider variety of public and invite-only events, whilst continuing with our regular roundtables on topical policing issues. We will be organising the OPPF once more in the spring, and the 2026 Cumberland Lodge Police Conference in June 2026, along with hosting our annual lecture.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Trustees' responsibilities for the accounts

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing the accounts the Trustees should:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- follow the recommendations of the Charity Commission and of the accounting profession with regard to form and content of the accounts, or disclose and explain any departures therefrom
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Risk management

The Trustees are ultimately responsible for the management of the risks faced by the Foundation. Together with the Director they identify and assess these risks on a regular basis and consider the systems and controls which have been established to mitigate them. During the year the Trustees spent time at their Board meetings reviewing the most significant risks facing the charity, including the risk of being unable to secure future grant funding, consultancy projects and other income, the risk of being unable to retain or recruit key staff members and the risk of damage to the charity's reputation. The Trustees and the Director have taken steps to mitigate these risks – these include sourcing new funders, launching a new strategic partner programme, expanding the charity's profile both nationally and internationally, whilst always safeguarding its reputation and maintaining its independence, and reviewing staff pay levels and titles to ensure that they reflect the skill and experience of the staff.

Going concern basis for preparation of the financial statements

The Trustees consider the Police Foundation's plans and strategies at each Board meeting. As part of this process, the Finance Subcommittee of the Trustees has reviewed the latest income projections, budgets and cash flow forecasts for the period to 30 June 2027, and the assumptions contained therein.

In light of these projections, the Trustees are confident that the Foundation has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties that call into doubt the Foundation's ability to continue. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' Responsibilities.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Trustees' responsibilities for the accounts continued

Financial results

The financial results for the year ended 30 June 2025 are set out in the Statement of Financial Activities on page 14, the Balance Sheet on page 15 and the Cash Flow Statement on page 16, together with the accounting policies and notes to the accounts on pages 17 to 31.

Restricted Funds

Details of Restricted Funds are set out in note 14 to the accounts on pages 26 and 27.

Unrestricted Funds

The total unrestricted income for the year ended 30 June 2025 was £307,000 compared with £293,000 in the previous year.

Unrestricted expenditure for the financial year was £421,000, so unrestricted expenditure exceeded unrestricted income by £114,000. There were realised investment gains of £nil and an increase in the value of the investment portfolio of £17,000, representing unrealised gains at the balance sheet date, so unrestricted funds decreased by a net total of £96,000 to £376,000. This compares with a decrease of £11,000 in the year ended 30 June 2024. The loss in year is explained by the reduction in fundraising activity between the departure of the last Director and the recruitment of the new Director in September, which resulted in a temporary drop in income after March 2025.

The Foundation's unrestricted funds are held in a managed investment portfolio and as cash on deposit. The charity has a written investment policy, with long term growth and low to medium risk as the main criteria.

Further details of Unrestricted Funds are set out in note 15 to the accounts on page 28.

Fundraising Expenditure

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

Reserves

The Trustees review the finances of the charity on a regular basis, both in the Finance Sub-committee and at main Trustees' meetings. They consider that reserves of at least six to twelve months' worth of general expenditure are desirable. At 30 June 2025, Restricted funds were £nil. Unrestricted funds at the year-end were £376,000 of which free reserves totalled £371,000. Free reserves represent nearly a year's worth of central staffing and other overhead costs as budgeted for the year ended 30 June 2026, which is in line with the Charity's reserves policy.

The Police Foundation

Annual Report of the Trustees (continued)

Year ended 30 June 2025

Review of the year ended 30 June 2025 continued

Trustees' responsibilities for the accounts continued

Financial results continued

Investment powers, policy and performance

The Trustees' investment powers are governed by the Trust Deed, which permits the Foundation's funds to be invested in any stocks, shares, funds, securities, land or other investments or property.

The Board's policy is to invest surplus unrestricted funds for a total return by adopting a medium risk investment strategy, while ensuring that sufficient liquid funds are available to meet projected commitments.

Restricted funds are held in cash on deposit because of the need to meet known project expenditure commitments within a relatively short time frame.

The Foundation's investments have continued to be managed in accordance with our policy and the Trust Deed. The investment advisers provide quarterly reports to the Finance Subcommittee of the Trustees, and a summary is provided to all Trustees prior to each Trustees meeting. Significant movements in the value of the portfolio are discussed by the Finance Subcommittee, and, where necessary, with the other Trustees and with the investment advisers.

There were net realised gains on the sale of investments of £nil in the year and net unrealised gains of £17,000 were recorded on revaluation of investments at the end of the financial year. Investment income of £11,000 was received and reinvested during the year. The performance was in line with expectations given the impact of world events during the financial year affecting investments globally.


Independent Examiner

Nyman Libson Paul LLP have expressed their willingness to continue in office as independent examiner and a resolution proposing their reappointment will be submitted to the forthcoming Trustees' meeting.

Approved by the Board of Trustees on

30 April 2026

and signed on its behalf by:



Mr Andrew Tivey
Trustee

The Police Foundation

Report of the Independent Examiners

Year ended 30 June 2025

Independent examiner's report to the Trustees of The Police Foundation

I report to the Trustees on my examination of the accounts of the Police Foundation for the year ended 30 June 2025 which are set out on pages 14 to 31.

This report is made solely to the charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Thomas ACA
Nyman Libson Paul LLP
124 Finchley Road
London
NW3 5JS
1 May 2026

The Police Foundation

Statement of Financial Activities

Year ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	25,871	351,368	377,239	313,422
Investment income	3	11,794	-	11,794	10,223
Income from charitable activities:					
Fees for consultancy, training & events	4	230,428	-	230,428	211,900
Sale of publications		39,211	-	39,211	44,771
Total		307,304	351,368	658,672	580,316
EXPENDITURE ON					
Charitable activities:					
Undertaking research and influencing policy		191,688	351,368	543,056	422,098
Consultancy, training & events		213,143	-	213,143	200,046
Publications		15,736	-	15,736	4,911
Total	8	420,567	351,368	771,935	627,055
Net gains/(losses) on investments	11	17,285	-	17,285	35,666
Net income / (expenditure)		(95,978)	-	(95,978)	(11,073)
Other gains and losses					
Actuarial gains/(losses) on defined Benefit pension scheme	17	(72)	-	(72)	(298)
Net movement in funds		(96,050)	-	(96,050)	(11,371)
Total funds brought forward		472,012	-	472,012	483,383
Total funds carried forward	14&15	375,962	-	375,962	472,012

All the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The notes on pages 16 to 30 form part of these accounts.

A full analysis of individual restricted funds is given in note 14 on pages 25 and 26.

The Police Foundation

Balance Sheet

30 June 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	10	4,523	5,400
Investments	11	<u>395,876</u>	<u>361,440</u>
		400,399	366,840
CURRENT ASSETS			
Debtors	12	167,080	163,473
Cash at bank and in hand		<u>20,591</u>	<u>29,623</u>
		<u>187,671</u>	<u>193,096</u>
CREDITORS			
Amounts falling due within one year	13	<u>(199,925)</u>	<u>(69,629)</u>
NET CURRENT ASSETS		<u>(12,254)</u>	<u>123,467</u>
Provision for liabilities	17	<u>(12,183)</u>	<u>(18,295)</u>
NET ASSETS	16	<u>375,962</u>	<u>472,012</u>
REPRESENTED BY:			
Accumulated funds:			
Unrestricted funds	15	375,962	472,012
Restricted funds	14	<u>-</u>	<u>-</u>
		<u>375,962</u>	<u>472,012</u>

Approved by the Board of Trustees on 30 April 2026

and signed on its behalf by:

Dame Sara Thornton

} 
Trustees
}

Mr Andrew Tivey



Charity Number 278257

The notes on pages 16 to 30 form part of these accounts.

A full analysis of individual restricted funds is given in note 14 on pages 25 and 26.

The Police Foundation
Cash Flow Statement
Year ended 30 June 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	950	(132,101)
Cash flows from investing activities:		
Dividends, interest and rents from investments	648	747
Sale/(purchase) of property, plant and equipment	(630)	(5,400)
Sale/(purchase) of investments	<u>10,000</u>	<u>70,000</u>
Net cash provided by (used in) investing activities	(9,982)	65,347
Change in cash and cash equivalents in the reporting period	(9,032)	(66,754)
Cash and cash equivalents at the beginning of the reporting period	29,623	96,377
Cash and cash equivalents at the end of the reporting period	<u>20,591</u>	<u>29,623</u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(96,050)	(11,371)
Adjustments for:		
Depreciation charges	1,507	-
(Gains)/losses on investments	(17,285)	(35,666)
Dividends, interest and rents from investments	(11,794)	(10,223)
Investment management fees	3,995	4,613
(Increase)/decrease in debtors	(3,607)	(63,977)
Increase/(decrease) in creditors	124,184	(15,477)
Net cash provided by (used in) operating activities	<u>950</u>	<u>(132,101)</u>
Cash in hand	20,591	29,623
Notice deposits	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>20,591</u>	<u>29,623</u>

1. ACCOUNTING POLICIES

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

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. The Foundation constitutes a public benefit entity as defined by FRS 102.

As detailed in the Trustees Report, the trustees have reviewed the latest income projections, budgets and cash flow forecasts for the period to 30 June 2027, and the assumptions contained therein. In light of these projections, the Trustees are confident that the Foundation has adequate resources to continue in operational existence for the foreseeable future and that there are not material uncertainties that call into doubt the Foundation's ability to continue. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' Responsibilities.

b) Income

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

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

d) Tangible fixed assets

Tangible fixed assets are capitalised where the item costs in excess of £500. Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Computer equipment	-	over 4 years
--------------------	---	--------------

e) Investments

Investments are stated in the balance sheet at market value. Gains or losses arising on revaluation at each financial year end, and on sales of investments, are credited or charged in the SOFA.

f) Restricted funds

Restricted funds are established where monies are received for specific purposes, such as particular research projects. A separate fund is established for each individual project, and relevant expenditure is charged thereto.

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

1. ACCOUNTING POLICIES (continued)

g) Unrestricted funds

Unrestricted funds are 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.

h) Operating leases

The rentals payable under operating leases are charged in the SOFA on a straight-line basis over the lease term.

i) Financial instruments

The Police Foundation has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with accrued interest and other debtors. Financial liabilities held at amortised cost comprise trade creditors and accruals.

Investments, including bonds held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure.

j) Pension costs

The Foundation makes contributions to a defined contribution pension scheme in accordance with the requirements of Auto Enrolment. The contributions are accounted for as they become payable. The Foundation previously participated in a multi-employer defined benefit scheme. Deficit recovery payments are accounted for as they become payable, and accounting adjustments are in accordance with FRS102 and as described in full in Note 16.

k) Taxation

No provision is made for corporation tax, as the Foundation is able to claim full statutory exemption subject to the proper application of all its charitable resources.

l) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

n) Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand, cash held for reinvestment and short-term deposits.

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

1. ACCOUNTING POLICIES (continued)

o) Critical accounting judgements and key sources of estimation uncertainty

In the application of the Foundation's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

2. DONATIONS AND GRANTS

	2025 £	2024 £
Unrestricted Funds		
During the year, unrestricted donations and grants of £5,000 or more were received from the following:		
The Tompkins Foundation	25,000	25,000
Other smaller grants and donations	870	1,370
	<u>25,870</u>	<u>26,370</u>
Restricted Funds		
During the year, grants to fund specific projects were received from the following:		
The Dawes Trust	142,540	125,183
Barrow Cadbury	8,800	33,550
The Youth Endowment Fund	84,000	10,000
Virgin Media O2 Business	25,000	22,765
PFCC for Essex	13,950	-
International Art and Antique Loss Register Limited	38,530	-
Durham University	12,720	-
Marinus Analytics	22,500	-
Forensic Analytics	-	23,600
NIHR	-	65,354
Other	3,328	6,600
	<u>351,368</u>	<u>287,052</u>

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

3. INVESTMENT INCOME

	2025 £	2024 £
Investment income was derived from the following:		
Listed investments	11,147	9,476
Cash held on deposit	648	747
	<u>11,794</u>	<u>10,223</u>

4. INCOME FROM CHARITABLE ACTIVITIES

During the year, consultancy fees to fund specific projects were received from the following:

	2025 £	2024 £
OPPF – sponsored by British Telecom	10,000	-
Consultancy work for the College of Policing	24,075	-
Consultancy work for PWC	41,022	-
The use of stop and search in relation to violence prevention	-	19,875
Crime and harm prevention in Wales	-	28,550
Anti-Social behaviour problem solving toolkit	-	25,250
Consultancy work for Bedfordshire OPCC	-	22,610
	<u>75,097</u>	<u>96,285</u>
Cumberland Lodge annual conference	56,490	43,480
Police force course fees	84,966	48,268
Other consultancy income	13,875	23,867
	<u>230,428</u>	<u>211,900</u>

5. RESOURCES EXPENDED

	2025 £	2024 £
The expenditure for the year includes:		
Staff costs (note 6)	514,524	464,618
Independent examination fees	2,775	2,675
Depreciation	1,507	-
	<u>518,806</u>	<u>467,293</u>

No remuneration was paid to any of the Trustees. Expenses for reimbursed travel expenses relating to attendance at Trustees' meetings were £509 (2024 – £nil).

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

6. OTHER COSTS

2025	2024
£	£

Governance costs comprise:

Independent examination fees	2,775	2,675
Trustees' travel expenses	509	-

7. EMPLOYEES

2025	2024
£	£

Staff costs comprise:

Wages and salaries	453,099	406,960
Employers' National Insurance costs	39,168	37,842
Pension costs	22,257	19,815

514,524	464,618
----------------	----------------

No.	No.
-----	-----

The average number of employees during the year was:

Full time	9	8
-----------	---	---

The number of higher paid employees was:

£100,000 - £110,000	1	1
£70,000 - £80,000	1	1
£60,000 - £70,000	1	1

Total pension contributions for the above staff members were £4,649 (2024: £5,336), £3,059 (2024: £2,969) and £2,869 (2024: £2,762) respectively.

Key management personnel constitute the charity director. Total remuneration for the key management personnel was £108,921 (£125,493 – year ended 30 June 2024).

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

8. TOTAL RESOURCES EXPENDED

	Staff costs £	Direct costs £	Support Costs £	2025 Total £	2024 Total £
<i>Unrestricted funds</i>					
Charitable activities:					
Undertaking research and influencing policy	97,485	-	94,203	191,688	135,046
Consultancy, training, and events	92,422	120,721	-	213,143	200,046
Publications	15,260	476	-	15,736	4,911
<i>Total: Unrestricted funds</i>	205,167	121,197	94,203	420,567	340,003
<i>Restricted funds</i>					
Undertaking research and influencing policy	309,357	-	-	309,357	271,778
Consultancy, training, and events	-	42,011	-	42,011	15,274
<i>Total: Restricted funds</i>	309,357	42,011	-	351,368	287,052
Total resources expended	514,524	163,208	94,203	771,935	627,055

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES –
year ended 30 June 2024**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	26,370	287,052	313,422
Investment income	10,223	-	10,223
Income from charitable activities:			
Fees for consultancy, training and events	211,900	-	211,900
Sale of publications	44,771	-	44,771
Total	293,264	287,052	580,316
EXPENDITURE ON			
Charitable activities:			
Undertaking research and influencing policy	135,046	287,052	422,098
Consultancy, training and events	200,046	-	200,046
Publications	4,911	-	4,911
Total	340,003	287,052	627,055
Net gains / (losses) on investments	35,666	-	35,666
Net income / (expenditure)	(11,073)	-	(11,073)
Other Gains and losses			
Actuarial gains/(losses) on defined benefit pension scheme	(298)	-	(298)
Net movement in funds	(11,371)	-	(11,371)
Total funds brought forward	483,383	-	483,383
Total funds carried forward	472,012	-	472,012

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

10. TANGIBLE FIXED ASSETS		Office Furniture and Equipment £	Total £
Cost			
1 July 2024		7,681	7,681
Additions		630	630
Disposals		-	-
At 30 June 2025		8,311	8,311
Depreciation			
1 July 2024		2,281	2,281
Charge for the year		1,507	1,507
On disposals		-	-
At 30 June 2025		3,788	3,788
Net Book Value			
At 30 June 2025		4,523	4,523
Net Book Value			
At 30 June 2024		5,400	5,400

11. INVESTMENTS		2025 £	2024 £
Market value at beginning of financial year		361,440	390,911
Net investments/(withdrawals) in the year		10,000	(70,000)
Income reinvested		11,147	9,476
Fund management fees (including recoverable VAT)		(3,996)	(4,613)
Net gains/(losses) on disposals in the year		(370)	5,521
Net gains/(losses) on revaluation at financial year end		17,655	30,145
Market value at end of financial year		395,876	361,440

	2025		2024	
	Cost £	Market Value £	Cost £	Market Value £
UK Fixed Interest	30,885	30,483	41,422	39,389
Overseas Fixed Interest	31,675	29,718	26,636	24,644
UK Equities	49,729	56,703	39,832	43,001
European Equities	8,674	18,468	8,674	17,746
North American Equities	27,135	29,894	27,007	29,147
International Property	7,440	7,538	7,440	6,947
Far East & Australasian Equities	7,982	11,160	7,982	10,710
International Equities	68,676	96,708	50,887	74,652
Emergency Economies	11,873	13,491	11,873	12,489
UK Property	-	-	7,774	5,079
Alternative Assets	37,567	33,912	45,579	42,641
Cash	66,875	67,801	54,969	54,955
	348,511	395,876	330,075	361,440

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

12. DEBTORS

	2025 £	2024 £
Accrued income and prepayments	163,782	163,473
Social security and other taxes	3,298	-
Other debtors	-	-
	<u>167,080</u>	<u>163,473</u>

Accrued income and prepayments include accrued income of £149,190 at 30 June 2025. Accrued income at 30 June 2024 was £161,592. Accrued income represents the value of work completed for which payment had not been received by 30 June 2025 in respect of research projects, publishing income, consultancy fees and events.

13. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Social security and other taxes	9,159	15,880
Other creditors	257	1,046
Accruals and deferred income	190,509	52,703
	<u>199,925</u>	<u>69,629</u>

Deferred income at 30 June 2025 was £93,480, representing income received in advance for three projects, which will be recognised in the SOFA for the year ended 30 June 2026. Deferred income at 30 June 2024 was £26,600, which was recognised in the SOFA for the year ended 30 June 2025. Income is received in advance of each stage of a project commencing but is only recognised in the SOFA on the completion of the specified work for that stage of the project.

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

14. RESTRICTED FUNDS

Restricted funds are established where monies have been received for specific purposes or projects as itemised below. A separate fund is established for each individual project, and relevant expenditure is charged thereto. Below is analysis of movements on individual funds during the year ended 30 June 2025:

Law Enforcement Responses to Organised Fraud – funded by the Dawes Trust¹

Joint Online Fraud project – funded by the Dawes Trust

Designing a new crime and harm prevention system for England & Wales – funded by the Dawes Trust

The Role of the Private Sector in Tackling Acquisitive Crime – funded by International Art & Antique Loss Register Ltd

Autumn 2024 Party Conferences – funded by Barrow Cadbury

Evaluation of STAR Fund Pathfinder report – funded by PFCC for Essex

Evaluation report for the Brazil Rota Project – funded by Marinus Analytics

Transforming the Police Response to Fraud – funded by Virgin Media 02 Business

Project Bright Light – funded by Durham University

YEF funding for SEBP COO

Name of project fund	Funds held 30 June 2024 £	Incoming resources £	Grant Paid £	Resources Expended £	Funds held 30 June 2025 £
Law enforcement responses to organised fraud	-	50,000	-	(50,000)	-
Joint Online Fraud project	-	9,020	-	(9,020)	-
Designing a new crime and harm prevention system for England and Wales	-	83,520	-	(83,520)	-
The role of the private sector in tackling acquisitive crime	-	38,530	-	(38,530)	-
Autumn 2024 Party Conferences	-	8,800	-	(8,800)	-
Evaluation of STAR Fund Pathfinder report	-	13,950	-	(13,950)	-
Evaluation report for the Brazil Rota project	-	22,500	-	(22,500)	-
Transforming the Police response to fraud	-	25,000	-	(25,000)	-
Project Bright Light	-	12,720	-	(12,720)	-
YEF funding for SEBP COO	-	84,000	-	(84,000)	-
Other smaller projects	-	3,328	-	(3,328)	-
	-	351,368	-	(351,368)	-

¹ £60,000 of the Dawes Trust funding was unrestricted in August 2025

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

14. RESTRICTED FUNDS

Restricted funds are established where monies have been received for specific purposes or projects. A separate fund is established for each individual project, and relevant expenditure is charged thereto. Analysis of movements on individual restricted funds during the year ended 30 June 2024 is given below:

A new operating model for policing in the 21st Century – funded by the Dawes Trust

Joint Online Fraud project – funded by the Dawes Trust

Designing a new crime and harm prevention system for England & Wales – funded by the Dawes Trust

Policing and Young Adults – funded by Barrow Cadbury

Autumn 2024 Party Conferences – funded by Barrow Cadbury

Developing a comprehensive approach to crime prevention in Cleveland – funded by Cleveland Police

AI and Policing project – funded by Forensic Analytics

Unlocking digital transformation in policing – funded by Virgin Media 02 Business

NIHR project funding – funded by NIHR

YEF funding for SEBP COO

Name of project fund	Funds held 30 June 2023 £	Incoming resources £	Grant Paid £	Resources Expended £	Funds held 30 June 2024 £
A new operating model for policing in the 21 st Century	-	50,000	-	(50,000)	-
Joint Online Fraud Project	-	62,183	-	(62,183)	-
Designing a new crime and harm prevention system for England & Wales	-	13,000	-	(13,000)	-
Policing and Young Adults	-	28,150	-	(28,150)	-
Autumn 2024 Party Conference	-	5,400	-	(5,400)	-
Developing a comprehensive approach to crime prevention in Cleveland	-	4,900	-	(4,900)	-
AI and Policing project	-	23,600	-	(23,600)	-
Unlocking digital transformation in policing	-	22,765	-	(22,765)	-
NIHR project funding	-	65,354	-	(65,354)	-
YEF funding for SEBP COO	-	10,000	-	(10,000)	-
Other smaller projects	-	1,700	-	(1,700)	-
	-	287,052	-	(287,052)	-

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

15. UNRESTRICTED FUNDS

Analysis during year ended 30 June 2025	Funds held 30 June 2024	Incoming resources	Resources expended	Net gains / (losses) on investment	Actuarial gains /(losses) on DB pension scheme	Funds Held 30 June 2025
	£	£	£	£	£	£
Unrestricted funds	472,012	307,304	(420,567)	17,285	(72)	375,962
Analysis during year ended 30 June 2024	Funds Held 30 June 2023	Incoming resources	Resources Expended	Net gains on investment	Actuarial gains / (losses) on DB pension scheme	Funds held 30 June 2024
	£	£	£	£	£	
Unrestricted funds	483,383	293,264	(340,003)	35,666	(298)	472,012

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 30 June 2025:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	4,523	-	4,523
Investments	395,876	-	395,876
Debtors	121,077	46,003	167,080
Cash at bank and in hand	(71,040)	91,631	20,591
Creditors	(62,291)	(137,634)	(199,925)
Provision for liabilities	(12,183)	-	(12,183)
	375,962	-	375,962

At 30 June 2025 there were accumulated net unrealised gains on investments of £17,655 (2024 gains - £30,145) which form part of the total accumulated unrestricted funds.

As at 30 June 2024:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed Assets	5,400	-	5,400
Investments	361,440	-	361,440
Debtors	79,843	83,630	163,473
Cash at bank and in hand	71,379	(41,756)	29,623
Creditors	(27,755)	(41,874)	(69,629)
Provision for liabilities	(18,295)	-	(18,295)
	472,012	-	472,012

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

17. PENSION COSTS

The Pensions Trust CARE Scheme

From 1 August 2005 the Foundation participated in a multi-employer average salary defined benefits pension scheme, the Pensions Trust CARE Scheme. It is not possible or appropriate to identify the assets and liabilities of the Scheme which are attributable to the Foundation. The CARE Scheme has various different sections, and the section to which Police Foundation employees belonged was the one-eightieth average salary defined benefits section of the CARE Scheme. The main benefits provided by this particular section of the Scheme were a pension of one-eightieth of a member's career average revalued earnings for each year (and months proportionately) of pensionable service if contracted-out of the State scheme. Employers paid contributions at the rate of 10.0% of earnings up to 1 April 2012, and 10.6% thereafter. Members paid contributions based on an age-related scale.

From 1 October 2014, those employees who were members of the CARE Scheme were transferred from the one-eightieth defined benefit section of the CARE Scheme to the defined contribution section. From that date the employer's contributions were 10% and the members contributed 7%.

No employer's contribution was made by the Foundation to the CARE Scheme in the year ended 30 June 2025. The Foundation made deficit recovery payments of £7,744 (2024 - £7,194) – see details in the next paragraphs.

A full actuarial valuation of the Scheme is commissioned every 3 years, with annual funding statements provided by the scheme's actuary. At 30 September 2022, the actuary's funding statement shows a deficit of assets compared to liabilities of £7.5 million - a substantial decrease over the reported deficit at 30 September 2019 of £14.9 million and the deficit at 30 September 2016 of £24.9 million (the deficit at 30 September 2013 was £16.4 million). Employers are being asked to make deficit recovery payments. The Foundation's share of these additional payments was assessed initially at £1,100 per annum from 1 April 2012, increasing by 3% at each subsequent 1 April for a period of 10 years.

The formal valuation of the Scheme at 30 September 2013 was completed in the spring of 2015 with the Foundation's share of deficit recovery payments being increased to £7,591 per annum from 1 July 2015 and thereafter increasing by 3% at each subsequent 1 July until 30 April 2027. This meant that the Foundation would be required to contribute total deficit recovery payments, and charges, of £104,000 between 1 July 2015 and 30 April 2027. Following the completion of the 30 September 2016 valuation, the schedule of monthly deficit recovery payments and charges was extended to include the period from 1 May 2027 to 30 November 2028, with an annual increase of 3% on 1 April 2028 – the total payable in this period was expected to be £17,000. Following the completion of the 30 September 2019 valuation, the schedule of monthly deficit recovery payments was shortened to end on 30 September 2027, with the Foundation's share of the deficit recovery payments being reduced to £6,314 per annum from 1 July 2021 and thereafter increasing by 3% at each subsequent 1 July until 30 September 2027. Following the completion of the 30 September 2022 valuation, the schedule of monthly deficit payments has been shortened by six months, to end on 31 March 2027. The total expected to be payable between 1 July 2025 and 31 March 2027 is £12,632.

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

17. PENSION COSTS continued

Following consultations with the participating employers in May 2015, the Trustee of the Scheme, at a meeting held on 7 July 2015, finalised the decision to close the Scheme to the further accrual of benefits with effect from 31 March 2016. From 1 July 2015, there was only one member of the Scheme employed by the Police Foundation, and, by 1 April 2016, alternative pension arrangements were in place for this employee, who has since retired. The scheduled deficit recovery payments will continue as outlined above, and the next formal valuation of the Scheme was at 30 September 2025, with the outcome known in 2026.

PRESENT VALUES OF PROVISION

	30 June 2025 (£s)	30 June 2024 (£s)	30 June 2023 (£s)
Present Value of provision	12,183	18,295	26,216

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Year Ending 30 June 2025 (£s)	Year Ending 30 June 2024 (£s)
Provision at start of period	18,295	26,216
Unwinding of the discount factor (interest expense)	758	1,492
Deficit contribution paid	(6,942)	(6,709)
Re-measurements – impact of any change in assumptions	72	298
Re-measurements – amendments to the contributions schedule	-	(3,002)
Provision at end of period	12,183	18,295

INCOME AND EXPENDITURE IMPACT

	Year Ending 30 June 2025 (£s)	Year Ending 30 June 2024 (£s)
Interest expense	758	1,492
Re-measurements – impact of any change in assumptions	72	298
Re-measurements – amendments to the contributions schedule	-	(3,002)
Contributions paid in respect of future service	-	-
Costs recognised in income and expenditure account	-	-

Includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

The Police Foundation

Notes to the Accounts (continued)

Year ended 30 June 2025

17. PENSION COSTS continued

ASSUMPTIONS

	30 June 2025 % per annum	30 June 2024 % per annum	30 June 2023 % per annum
Rate of discount	4.44	5.19	6.51

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Up until 1 June 2016, all new employees of The Foundation were offered a contribution to a personal pension scheme of their choice (see *Other pension costs* below).

Other pension costs

Until 31 May 2016, on completion of any probationary period, employees who were not eligible to join the Pensions Trust CARE Scheme were offered an employer contribution of 5% of salary to a personal pension scheme of their choice.

On 1 June 2016, the charity auto enrolled its employees into a Defined Contribution Pension Scheme, postponing the scheme until 1 September 2016. In July 2016 some employees opted into the scheme, and the appropriate contributions were paid from that date. Contributions paid into individual staff personal pension schemes have ceased from the earlier of the date on which each employee chose to opt into the Auto Enrolment pension scheme at 1 September 2016.

Total employer's contributions made by the Foundation to individual staff personal pension schemes in the year ended 30 June 2025 were £22,257 (2024 – £19,815).

18. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current and prior year.