

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales · Charity number 507081

Details

Status Registered

Legal form Trust

Registered 1978-01-10

Register [View on the Charity Commission register](#)

Contact

Address 57 Victoria Avenue West
Sunderland
SR2 9PQ

Phone 07956403950

Website <http://www.npbf.co.uk/>

Activities

Objects: RELIEF IN CONDITIONS OF NEED OF MEMBERS OR FORMER MEMBERS OF THE NORTHUMBRIA POLICE OR FORMER MEMBERS OF THOSE POLICE FORCES PREVIOUSLY EXISTING WITHIN TH NORTHUMBRIA POLICE AREA AND THE WIVES, WIDOWS, CHILDREN AND OTHER DEPENDANTS OF SUCH PERSONS.

Activities: The fund assists serving and retired officers and their partners in times of need. As well as providing financial support by way of grants or interest free loans to those suffering hardship, we also cover out-of-pocket expenses incurred in using convalescent homes which provide a range of therapies to assist in the rehabilitation of officers.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NORTHUMBRIA POLICE AREA
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£47,392	£68,036	-	-
2024-04-05	£36,677	£61,134	-	-
2023-04-05	£39,140	£59,746	-	-
2022-04-05	£36,420	£61,657	-	-
2021-04-05	£31,853	£30,146	-	-

Trustees

Name	Role	Appointed
ANDREW PAUL HUTCHINSON		2016-07-19
ANGELA HEWITT		2016-01-26
DAVE WOODWARD		
DAVID BURTON		2021-09-20
Ian Drummond		2016-01-26
JOHN BOWMAN		
LYNNE WOODFINE		2020-03-16
LYNNE WOODWARD		2016-01-26
RUSSELL ALEXANDER BLENKINSOP		2017-07-01

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales - Charity number 507081

Accounts

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2025**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2025

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**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT
For the year ended 5 April 2025**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019).

1. Objectives, strategies and activities for the year

Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons.

2. Contribution by Volunteers

There are no volunteers currently in the charity.

3. Achievements and Performance

The last year has again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District.

The trust continues to support floral tributes for exceptional circumstances as agreed by the committee. Tributes are no longer sent for every officer following death. Retired officers from 15/01/24 will continue to pay subscriptions to the fund to remain members.

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also provides out-of-pocket expenses for those attending convalescent homes. Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Fundraising

No fundraising has taken place.

5. Investments

Continued investment with Brewin Dolphin

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £47,392 (2024: £36,677) and expenditure of £68,036 (2024: £61,134). There was an operating deficit of £48,518 (2024: surplus of £47,979).

At 5 April 2025, the Charity had net assets of £1,166,483 (2024: £1,215,001).

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT
For the year ended 5 April 2025**

Reserves policy/Going concern

The Trustees consider the level of free reserves, £967,137 (2024: £983,891) after deduction of fixed assets, prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. Benevolent fund representatives continue to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this. A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BX

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association, which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
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Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

A briefing by the Chair or Chief Executive

- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the
- Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee" - A copy of the governance structure.

10. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28.01.2026 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2025

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2025, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 28.01.2026

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2025

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>				
Donations and legacies	6	1,561	1,561	614
Charitable activities				
Other trading activities	7	16,356	16,356	16,312
Investments	8	29,475	29,475	19,751
Total income		47,392	47,392	36,677
<u>Expenditure on:</u>				
Investment management costs	9	9,154	9,154	8,713
Charitable activities				
Operation of the charity	10	58,882	58,882	52,421
Total expenditure		68,036	68,036	61,134
Net income/(expenditure) before investment gains/(losses)		(20,644)	(20,644)	(24,457)
Net gains/(losses) on investments	16	(27,874)	(27,874)	72,436
Net income/(expenditure) and net movement of funds		(48,518)	(48,518)	47,979
<u>Reconciliation of funds</u>				
Total funds brought forward		1,215,001	1,215,001	1,167,022
Total funds carried forward		1,166,483	1,166,483	1,215,001

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 7 to 14 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2025

	Notes	£	Total 2025 £	£	Total 2024 £
Fixed assets					
Tangible assets	16		199,346		231,110
Investments	16		911,231		925,513
Total fixed assets			1,110,577		1,156,623
Current assets					
Debtors	18	843		807	
Investments	16	31,726		44,997	
Cash at bank and in hand	19	25,280		14,398	
Total current assets			57,849	60,202	
Creditors: amounts falling due within one year	20	(1,943)		(1,824)	
Net current assets			55,906		58,378
Total assets less current liabilities			1,166,483		1,215,001
Total net assets or liabilities			1,166,483		1,215,001
Funds of the charity					
Unrestricted income funds			1,166,483		1,215,001
Total funds			1,166,483		1,215,001

The notes on pages 7 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 28.01.2026

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,166,483 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property
Furniture

Straight line for a useful life of 50 years
20% Straight line

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

Analysis of income

	Unrestricted Funds £	Total 2025 £	Total 2024 £
6 Donations and legacies			
Donations and gifts	-	-	150
Other	1,561	1,561	464
	<u>1,561</u>	<u>1,561</u>	<u>614</u>
7 Other trading activities			
Subscriptions	16,356	16,356	16,312
	<u>16,356</u>	<u>16,356</u>	<u>16,312</u>
8 Income from investments			
Income on investments	29,475	29,475	19,751
	<u>29,475</u>	<u>29,475</u>	<u>19,751</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2025 £	Total 2024 £
9 Expenditure on investments			
Investment management costs	9,154	9,154	8,713
	<u>9,154</u>	<u>9,154</u>	<u>8,713</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	8,674	8,674	14,156
Charitable activities	11,052	11,052	634
Grant	1,500	1,500	-
<u>Support costs</u>			
Insurance	884	884	1,320
Office equipment costs	492	492	642
Depreciation	33,329	33,329	33,016
Other expenses	30	30	20
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	971	971	924
Trustee expenses	450	450	209
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	<u>58,882</u>	<u>58,882</u>	<u>52,421</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

11 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	971	924
	971	924

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Grant making

Purpose for which grants made	Grants to Institutions £	Grants to Individuals £	Support costs £	Total £
Steven Peart	-	1,500	-	1,500
	-	1,500	-	1,500

14 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2025 £	Total 2024 £
A Hewitt	750	-	-	750	750
L Woodfine	750	-	-	750	750

Allowance for time spent on the charity activities but not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2025 £	2024 £
Travel	450	415
Other	-	210
	450	625

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

	Freehold Property	Furniture	Total 2025	Total 2024
	£	£	£	£
16 Tangible fixed assets				
Cost				
Balance brought forward	391,735	-	391,735	391,735
Additions	-	1,565	1,565	-
Disposals	-	-	-	-
Balance carried forward	391,735	1,565	393,300	391,735
Depreciation				
Basis	SL	SL		
Rate	10%	20%		
Balance brought forward	160,625	-	160,625	127,609
Depreciation charge for year	33,016	313	33,329	33,016
Disposals	-	-	-	-
Balance carried forward	193,641	313	193,954	160,625
Net book value				
Brought forward	231,110	-	231,110	264,126
Carried forward	198,094	1,252	199,346	231,110

17 Fixed asset investments

	£ 2025	£ 2024
Valuation at the beginning of the reporting period	925,513	811,438
Acquisitions during the reporting period	155,469	117,543
Disposals during the reporting period	(141,877)	(75,904)
Revaluation during the reporting period	(27,874)	72,436
Valuation as at 5th April 2025	911,231	925,513
Cash element of investments (current asset)		
	£ 2025	£ 2024
Opening balance at beginning of reporting period	44,997	75,598
Acquisitions during the reporting period	(155,469)	(117,543)
Disposals during the reporting period	141,877	75,904
Dividends received during the reporting period	29,475	19,751
Transfer in/(out) during the reporting period	(20,000)	-
Management fee for the reporting period	(9,154)	(8,713)
Net cash gain/(loss) as at 5th April 2025	31,726	44,997
Total investment value as at 5th April 2025	942,957	970,510

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

18 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Prepayments	843	807
	<u>843</u>	<u>807</u>

19 Cash at bank and in hand

	2025 £	2024 £
Cash at bank Lloyds	25,280	14,398
	<u>25,280</u>	<u>14,398</u>

20 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	1,943	1,824
	<u>1,943</u>	<u>1,824</u>

21 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 5 April 2024

	Fund balances brought forward	Incoming resources including gain on investment	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	1,215,001	19,518	(68,036)	-	1,166,483
Totals	<u>1,215,001</u>	<u>19,518</u>	<u>(68,036)</u>	<u>-</u>	<u>1,166,483</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

23 Capital commitments

As at 05 April 2025, the charity had no capital commitments (2024 £nil)

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	199,346	199,346	231,110
Investments	942,957	942,957	925,513
Cash at bank and in hand	25,280	25,280	14,398
Other net current assets/(liabilities)	(1,100)	(1,100)	43,980
	<u>1,166,483</u>	<u>1,166,483</u>	<u>1,215,001</u>

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales - Charity number 507081

Accounts

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2024**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2024

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2024.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019).

1. Objectives, strategies and activities for the year

Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons.

2. Contribution by Volunteers

There are no volunteers currently in the charity.

3. Achievements and Performance

The last year has again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District.

The trust continues to support floral tributes for exceptional circumstances as agreed by the committee. Tributes are no longer sent for every officer following death. Retired officers from 15/01/24 will continue to pay subscriptions to the fund to remain members.

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also provides out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Fundraising

No fundraising has taken place

5. Investments

Continued investment with Brewin Dolphin

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £36,677 (2023: £39,140) and expenditure of £61,134 (2023: £59,746). There was an operating surplus of £47,979 (2023: £87,574 deficit).

At 5 April 2024, the Charity had net assets of £1,215,001 (2023: £1,167,022).

Reserves policy/Going concern

The Trustees consider the level of free reserves, £983,891 (2023: £902,896), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. Benevolent fund representatives continue to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this.

A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward

Independent Examiner

Doug Maltman FMAAT
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association, which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee" - A copy of the governance structure.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

10. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28.01.2025 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2024

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2024, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 28.01.2025

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2024

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>				
Donations and legacies	6	614	614	1,517
Charitable activities				
Other trading activities	7	16,312	16,312	15,894
Investments	8	19,751	19,751	21,729
Total income		36,677	36,677	39,140
<u>Expenditure on:</u>				
Investment management costs	9	8,713	8,713	5,707
Charitable activities				
Operation of the charity	10	52,421	52,421	54,039
Total expenditure		61,134	61,134	59,746
Net income/(expenditure) before investment gains/(losses)		(24,457)	(24,457)	(20,606)
Net gains/(losses) on investments	16	72,436	72,436	(66,968)
Net income/(expenditure) and net movement of funds		47,979	47,979	(87,574)
<u>Reconciliation of funds</u>				
Total funds brought forward		1,167,022	1,167,022	1,254,596
Total funds carried forward		1,215,001	1,215,001	1,167,022

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 15 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	15		231,110		264,126
Investments	16		925,513		811,438
			1,156,623		1,075,564
<u>Current assets</u>					
Debtors	17	807		772	
Investments	16	44,997		75,598	
Cash at bank and in hand	18	14,398		15,988	
		60,202		92,358	
Creditors: amounts falling due within one year	19	(1,824)		(900)	
			58,378		91,458
			1,215,001		1,167,022
			1,215,001		1,167,022
<u>Funds of the charity</u>					
Unrestricted income funds			1,215,001		1,167,022
			1,215,001		1,167,022

The notes on pages 8 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on: 28.01.2025

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,215,001 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

Analysis of income

	Unrestricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies			
Donations and gifts	150	150	207
Other	464	464	1,310
	<u>614</u>	<u>614</u>	<u>1,517</u>
7 Other trading activities			
Subscriptions	16,312	16,312	15,894
	<u>16,312</u>	<u>16,312</u>	<u>15,894</u>
8 Income from investments			
Income on investments	19,751	19,751	21,729
	<u>19,751</u>	<u>19,751</u>	<u>21,729</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2024 £	Total 2023 £
9 Expenditure on investments			
Investment management costs	8,713	8,713	5,707
	<u>8,713</u>	<u>8,713</u>	<u>5,707</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	14,156	14,156	4,748
Charitable activities	634	634	11,646
<u>Support costs</u>			
Insurance	1,320	1,320	817
Office equipment costs	642	642	876
Depreciation	33,016	33,016	33,016
Other expenses	20	20	129
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	924	924	864
Trustee expenses	209	209	443
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	<u>52,421</u>	<u>52,421</u>	<u>54,039</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

11 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	924	864
	924	864

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2024 £	Total 2023 £
A Hewitt	750	-	-	750	750
L Woodfine	750	-	-	750	750

Allowance for time spent on the charity activities but not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2024 £	2023 £
Travel	415	250
Other	210	443
	625	693

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

	Freehold Property	Total 2024	Total 2023
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	391,735	391,735	391,735
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	391,735	391,735	391,735
Depreciation			
Basis	SL		
Rate	10%		
Balance brought forward	127,609	127,609	94,593
Depreciation charge for year	33,016	33,016	33,016
Disposals	-	-	-
Balance carried forward	160,625	160,625	127,609
Net book value			
Brought forward	264,126	264,126	297,142
Carried forward	231,110	231,110	264,126
16 Fixed asset investments			
	£	£	
	2024	2023	
Valuation at the beginning of the reporting period	811,438	866,230	
Acquisitions during the reporting period	117,543	62,606	
Disposals during the reporting period	(75,904)	(50,430)	
Revaluation during the reporting period	72,436	(66,968)	
Valuation as at 5th April 2024	925,513	811,438	
Cash element of investments (current asset)			
	£	£	
	2024	2023	
Opening balance at beginning of reporting period	75,598	71,752	
Acquisitions during the reporting period	(117,543)	(62,606)	
Disposals during the reporting period	75,904	50,430	
Dividends received during the reporting period	19,751	21,729	
Transfer in/(out) during the reporting period	-	-	
Management fee for the reporting period	(8,713)	(5,707)	
Net cash gain/(loss) as at 5th April 2024	44,997	75,598	
Total investment value as at 5th April 2024	970,510	887,036	

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

17 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Prepayments	807	772
	<u>807</u>	<u>772</u>

18 Cash at bank and in hand

	2024 £	2023 £
Cash at bank Lloyds	14,398	15,988
	<u>14,398</u>	<u>15,988</u>

19 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Accruals		
Independent examination of accounts	1,824	900
	<u>1,824</u>	<u>900</u>

20 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 5 April 2024

	Fund balances brought forward	Incoming resources including gain on investment	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	1,167,022	109,113	(61,134)	-	1,215,001
Totals	<u>1,167,022</u>	<u>109,113</u>	<u>(61,134)</u>	<u>-</u>	<u>1,215,001</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

22 Capital commitments

As at 05 April 2024, the charity had no capital commitments (2023 £nil)

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

23 Analysis of net assets between funds

	Unrestricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	231,110	231,110	264,126
Investments	925,513	925,513	811,438
Cash at bank and in hand	14,398	14,398	15,988
Other net current assets/(liabilities)	43,980	43,980	75,470
	<u>1,215,001</u>	<u>1,215,001</u>	<u>1,167,022</u>

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales - Charity number 507081

Accounts

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2023**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2023

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2023.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019).

1. Objectives, strategies and activities for the year

Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons.

2. Contribution by Volunteers

There are no volunteers currently in the charity.

3. Achievements and Performance

The last year has again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District. A decision was also made for the fund to support team event days where a team or shift had experienced significant trauma related incidents at work. A trial team event supported following a referral from the force's Trauma lead Sue Hadden took place with the following criteria agreed by the trust:-

- a) Any future applications will be submitted through Wellbeing or a Benevolent Fund representative and not an individual member.
- b) The team will make all arrangements for the event day and provide an invoice to the Treasurer for payment to the company directly.
- c) A maximum of £50.00 per participant will be funded.
- d) At least 1 participant of the Team must be a current member of the NPBF and must attend the Event Day.
- e) All Team participants must be listed on the application report and all non- members must submit an application form to join the NPBF prior to the event day and payment of costs by NPBF.
- f)

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2023

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also provides out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Fundraising

No fundraising has taken place

5. Investments

Continued investment with Brewin Dolphin

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £39,140 (2022: £36,420) and expenditure of £59,746 (2022: £61,657). There was an operating deficit of £87,574 (2022: £15,082 surplus).

At 5 April 2023, the Charity had net assets of £1,167,022 (2022: £1,254,596).

Reserves policy/Going concern

The Trustees consider the level of free reserves, £902,896 (2022: £957,454), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2023

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. They have relaunched their brochure to promote membership of the charity including testimonials from previous users. The brochure, along with an application form has been sent to all current officers in the force who are not yet members of the fund to increase awareness of the charity and the support it can offer. Benevolent fund representatives continue to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this.

A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward D Barton
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne NE1 4BX

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2023

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association, which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee" - A copy of the governance structure.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST TRUSTEES ANNUAL REPORT

For the year ended 05 April 2023

10. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26.01.2024 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2023

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2023, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow of the Association of Accountancy Technicians
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 26.01.2024

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2023

	Notes	Unrestricted Funds £	Total 2023 £	Total 2022 £
<u>Income from:</u>				
Donations and legacies	6	1,517	1,517	40
Charitable activities				
Other trading activities	7	15,894	15,894	16,474
Investments	8	21,729	21,729	19,906
Total income		39,140	39,140	36,420
<u>Expenditure on:</u>				
Investment management costs	9	5,707	5,707	8,956
Charitable activities				
Operation of the charity	10	54,039	54,039	52,701
Total expenditure		59,746	59,746	61,657
Net income/(expenditure) before investment gains/(losses)		(20,606)	(20,606)	(25,237)
Net gains/(losses) on investments	16	(66,968)	(66,968)	40,319
Net income/(expenditure) and net movement of funds		(87,574)	(87,574)	15,082
<u>Reconciliation of funds</u>				
Total funds brought forward		1,254,596	1,254,596	1,239,514
Total funds carried forward		1,167,022	1,167,022	1,254,596

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2023

	Notes	£	Total 2023 £	£	Total 2022 £
Fixed assets					
Tangible assets	15		264,126		297,142
Investments	16		811,438		866,230
Total fixed assets			1,075,564		1,163,372
Current assets					
Debtors	17	772		614	
Investments	16	75,598		71,752	
Cash at bank and in hand	18	15,988		20,418	
Total current assets			92,358	92,784	
Creditors: amounts falling due within one year	19	(900)		(1,560)	
Net current assets			91,458		91,224
Total assets less current liabilities			1,167,022		1,254,596
Total net assets or liabilities			1,167,022		1,254,596
Funds of the charity					
Unrestricted income funds			1,167,022		1,254,596
Total funds			1,167,022		1,254,596

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 26.01.2024

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,167,022 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

Analysis of income

	Unrestricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies			
Donations and gifts	207	207	40
Other	1,310	1,310	-
	<u>1,517</u>	<u>1,517</u>	<u>40</u>
7 Other trading activities			
Subscriptions	15,894	15,894	16,474
	<u>15,894</u>	<u>15,894</u>	<u>16,474</u>
8 Income from investments			
Income on investments	21,729	21,729	19,906
	<u>21,729</u>	<u>21,729</u>	<u>19,906</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2023 £	Total 2022 £
9 Expenditure on investments			
Investment management costs	5,707	5,707	8,956
	<u>5,707</u>	<u>5,707</u>	<u>8,956</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	4,748	4,748	8,192
Charitable activities	11,646	11,646	5,156
<u>Support costs</u>			
Insurance	817	817	1,083
Office equipment costs	876	876	1,561
Depreciation	33,016	33,016	33,016
Other expenses	129	129	923
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	864	864	780
Trustee expenses	443	443	490
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	<u>54,039</u>	<u>54,039</u>	<u>52,698</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

11 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	864	780
	864	780

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2023 £	Total 2022 £
A Hewitt	750	-	-	750	750
L Woodfine	750	-	-	750	750

Allowance for time spent on the charity activities but not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2023 £	2022 £
Travel	250	300
Other	443	190
	693	490

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

	Freehold Property	Total 2023	Total 2022
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	391,735	391,735	391,735
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	391,735	391,735	391,735
Depreciation			
Basis	SL		
Rate	10%		
Balance brought forward	94,593	94,593	61,577
Depreciation charge for year	33,016	33,016	33,016
Disposals	-	-	-
Balance carried forward	127,609	127,609	94,593
Net book value			
Brought forward	297,142	297,142	330,158
Carried forward	264,126	264,126	297,142

For the year ended 5 April 2022 the life span of the asset has been changed to ten years.

16 Fixed asset investments

	£ 2023	£ 2022
Valuation at the beginning of the reporting period	866,230	847,818
Acquisitions during the reporting period	62,606	4,007
Disposals during the reporting period	(50,430)	(25,914)
Revaluation during the reporting period	(66,968)	40,319
Valuation as at 5th April 2023	811,438	866,230
Cash element of investments (current asset)		
	£ 2023	£ 2022
Opening balance at beginning of reporting period	71,752	38,891
Acquisitions during the reporting period	(62,606)	(4,007)
Disposals during the reporting period	50,430	25,914
Dividends received during the reporting period	21,729	19,906
Transfer in/(out) during the reporting period	-	4
Management fee for the reporting period	(5,707)	(8,956)
Net cash gain/(loss) as at 5th April 2023	75,598	71,752
Total investment value as at 5th April 2023	887,036	937,982

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

17 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Prepayments	772	614
	<u>772</u>	<u>614</u>

18 Cash at bank and in hand

	2023 £	2022 £
Cash at bank Lloyds	15,988	20,418
	<u>15,988</u>	<u>20,418</u>

19 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Accruals		
Independent examination of accounts	900	1,560
	<u>900</u>	<u>1,560</u>

20 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds

As at 5 April 2023

	Fund balances brought forward	Incoming resources including gain on investment	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	1,254,596	(27,828)	(59,746)	-	1,167,022
Totals	<u>1,254,596</u>	<u>(27,828)</u>	<u>(59,746)</u>	<u>-</u>	<u>1,167,022</u>

As at 5 April 2022

	Fund balances brought forward	Incoming resources including gain on investment	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	1,239,514	76,739	(61,657)	-	1,254,596
Totals	<u>1,239,514</u>	<u>76,739</u>	<u>(61,657)</u>	<u>-</u>	<u>1,254,596</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2023

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

22 Capital commitments

As at 05 April 2023, the charity had no capital commitments (2022 -£nil)

23 Analysis of net assets between funds

	Unrestricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	264,126	264,126	297,142
Investments	811,438	811,438	866,230
Cash at bank and in hand	15,988	15,988	20,418
Other net current assets/(liabilities)	75,470	75,470	70,806
	<u>1,167,022</u>	<u>1,167,022</u>	<u>1,254,596</u>

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales - Charity number 507081

Accounts

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2022**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2022

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2022.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

1. Objectives, strategies and activities for the year

Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons

2. Contribution by Volunteers

There are no volunteers currently in the charity

3. Achievements and Performance

The last year has again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District. A decision was also made for the fund to support team event days where a team or shift had experienced significant trauma related incidents at work. A trial team event supported following a referral from the force's Trauma lead Sue Hadden took place with the following criteria agreed by the trust:-

- a) Any future applications will be submitted through Wellbeing or a Benevolent Fund representative and not an individual member.
- b) The team will make all arrangements for the event day and provide an invoice to the Treasurer for payment to the company directly.
- c) A maximum of £50.00 per participant will be funded.
- d) At least 1 participant of the Team must be a current member of the NPBF and must attend the Event Day.
- e) All Team participants must be listed on the application report and all non- members must submit an application form to join the NPBF prior to the event day and payment of costs by NPBF.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also funds floral tributes for deaths of retired and serving police officers, as well as providing out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Fundraising

No fundraising has taken place

5. Investments

Continued investment with Brewin Dolphin

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £36,420 (2021: £31,853) and expenditure of £61,657 (2021: £30,146). There was an operating deficit of £25,237 (2021: £1,707).

At 5 April 2022 the Charity had net assets of £1,254,596 (2021: £1,239,514).

Reserves policy/Going concern

The Trustees consider the level of reserves, £91,224 (2021: £61,538), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. They have created a brochure to promote membership of the charity including testimonials from previous users. The brochure, along with an application form has been sent to all current officers in the force who are not yet members of the fund to increase awareness of the charity and the support it can offer. Benevolent fund representatives have also been asked to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this.

All committee meetings are now conducted in person as opposed to online as a result of government guidelines being lifted following the COVID pandemic.

A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Watts J Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward D Barton (commenced 20/09/21)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Lloyds Bank

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2022

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT**

For the year ended 05 April 2022

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29.11.2022 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2022

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2022, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 30.11.2022

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2022

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>				
Donations and legacies	6	40	40	-
Charitable activities				
Other trading activities	7	16,474	16,474	14,163
Investments	8	19,906	19,906	17,690
Total income		36,420	36,420	31,853
<u>Expenditure on:</u>				
Investment management costs	9	8,956	8,956	7,997
Charitable activities				
Operation of the charity	10	52,701	52,701	22,149
Total expenditure		61,657	61,657	30,146
Net income/(expenditure) before investment gains/(losses)		(25,237)	(25,237)	1,707
Net gains/(losses) on investments	16	40,319	40,319	195,460
Net income/(expenditure) and net movement of funds		15,082	15,082	197,167
<u>Reconciliation of funds</u>				
Total funds brought forward		1,239,514	1,239,514	1,042,347
Total funds carried forward		1,254,596	1,254,596	1,239,514

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	15		297,142		330,158
Investments	16		866,230		847,818
Total fixed assets			1,163,372		1,177,976
<u>Current assets</u>					
Debtors	18	614		2,702	
Investments	16	71,752		38,891	
Cash at bank and in hand	19	20,418		20,725	
Total current assets			92,784	62,318	
Creditors: amounts falling due within one year	20	(1,560)		(780)	
Net current assets			91,224		61,538
Total assets less current liabilities			1,254,596		1,239,514
Total net assets or liabilities			1,254,596		1,239,514
<u>Funds of the charity</u>					
Unrestricted income funds			1,254,596		1,239,514
Total funds			1,254,596		1,239,514

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 29.11.2022

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,254,596 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

Analysis of income

	Unrestricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies			
Donations and gifts	40	40	-
	<u>40</u>	<u>40</u>	<u>-</u>
7 Other trading activities			
Subscriptions	16,474	16,474	14,163
	<u>16,474</u>	<u>16,474</u>	<u>14,163</u>
8 Income from investments			
Income on investments	19,906	19,906	17,690
	<u>19,906</u>	<u>19,906</u>	<u>17,690</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2022 £	Total 2021 £
9 Expenditure on investments			
Investment management costs	8,956	8,956	7,997
	<u>8,956</u>	<u>8,956</u>	<u>7,997</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	8,192	8,192	6,478
Donations and Grants	-	-	2,959
Charitable activities	5,156	5,156	-
<u>Support costs</u>			
Insurance	1,083	1,083	575
Office equipment costs	1,561	1,561	1,743
Depreciation	33,016	33,016	7,836
Other expenses	923	923	131
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	780	780	780
Trustee expenses	490	490	150
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	<u>52,701</u>	<u>52,701</u>	<u>22,149</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	780	780
	780	780

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2022 £	Total 2021 £
A Hewitt	750	-	-	750	750
D Woodward	-	-	-	-	375
L Woodfine	750	-	-	750	375

Allowance for time spent on the charity activities but. not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2022 £	2021 £
Travel	300	75
Other	190	75
	490	150

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

	Freehold Property	Total 2022	Total 2021
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	391,735	391,735	386,648
Additions	-	-	5,087
Disposals	-	-	-
Balance carried forward	<u>391,735</u>	<u>391,735</u>	<u>391,735</u>
Depreciation			
Basis	SL		
Rate	10 years		
Balance brought forward	61,577	61,577	53,741
Depreciation charge for year	33,016	33,016	7,836
Disposals	-	-	-
Balance carried forward	<u>94,593</u>	<u>94,593</u>	<u>61,577</u>
Net book value			
Brought forward	<u>330,158</u>	<u>330,158</u>	<u>332,907</u>
Carried forward	<u>297,142</u>	<u>297,142</u>	<u>330,158</u>

For the year ended 5 April 2022 the life span of the asset has been changed to ten years.

16 Fixed asset investments

	£ 2022	£ 2021
Valuation at the beginning of the reporting period	847,818	653,898
Acquisitions during the reporting period	4,007	111,215
Disposals during the reporting period	(25,914)	(112,755)
Revaluation during the reporting period	40,319	195,460
Valuation as at 5th April 2021	<u>866,230</u>	<u>847,818</u>

Cash element of investments

	£ 2022	£ 2021
Opening balance at beginning of reporting period	38,891	27,658
Acquisitions during the reporting period	(4,007)	(111,215)
Disposals during the reporting period	25,914	112,755
Dividends received during the reporting period	19,906	17,690
Transfer in/(out) during the reporting period	4	-
Management fee for the reporting period	(8,956)	(7,997)
Net cash gain/(loss) as at 5th April 2021	<u>71,752</u>	<u>38,891</u>
Total investment value as at 5th April 2021	<u>937,982</u>	<u>886,709</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

17 Loans

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
2021-22 Repayment	(2,000)
	-

18 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Loans	-	2,000
Prepayments	614	702
	614	2,702

19 Cash at bank and in hand

	2022 £	2021 £
Cash at bank Lloyds	20,418	20,725
	20,418	20,725

20 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Accruals		
Independent examination of accounts	1,560	780
	1,560	780

21 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 5 April 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,239,514	76,739	(61,657)	-	1,254,596
Totals	1,239,514	76,739	(61,657)	-	1,254,596

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2022

As at 5 April 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,042,347	227,313	(30,146)	-	1,239,514
Totals	1,042,347	227,313	(30,146)	-	1,239,514

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

23 Capital commitments

As at 05 April 2022, the charity had no capital commitments (2021 -£nil)

24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	297,142	297,142	330,158
Investments	866,230	866,230	847,818
Cash at bank and in hand	20,418	20,418	20,725
Other net current assets/(liabilities)	70,806	70,806	40,813
	1,254,596	1,254,596	1,239,514

THE NORTHUMBRIA POLICE (LILIAN EVE MEMORIAL) TRUST

England & Wales - Charity number 507081

Accounts

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2021**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2021

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT
For the year ended 5 April 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

1. Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons.

2. Contribution by Volunteers

There are no volunteers currently in the charity

3. Achievements and Performance

The last year has seen the trust continue to support numerous officers who were requiring support. This has mainly been breaks at the log cabin in the Lake District. This is carefully managed. Every officer granted a break has been able to be accommodated. Due to COVID lockdowns and restrictions there has been a backlog of members awaiting a respite break, however this has been managed robustly and alternative breaks have been offered to ensure the necessary respite breaks are taken at the earliest opportunity when most needed.

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also funds floral tributes for deaths of retired and serving police officers, as well as providing out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Investments

Continued investment with Brewin Dolphin

5. Financial review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £31,853 (2020: £49,808) and expenditure of £30,146 (2020: £172,587). There was an operating surplus of £1,707 (2020: deficit of £122,779).

At 4 April 2021, the Charity had net assets of £1,239,514 (2020: £1,042,347).

Reserves policy/Going concern

The Trustees consider the level of reserves, £909,356 (2020: £709,440), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

6. Plans for future periods

The trust aims to continue to build on the good work of the previous year. Work continues to convert the few remaining non-covenanted members in order to maximise the tax relief available to the charity.

A new lodge was purchased in 2020 and following delays due to COVID-19, it was able to take members from September 2020 when COVID restrictions allowed. Regular ongoing maintenance of the holiday home will continue to take place to maintain it to a high standard, and funds are available to do this.

In March 2020 COVID-19 hit the UK. Due to this the committee put the following measures in place to be able to continue supporting its members:

All committee meetings were to be conducted online

A Brewin Dolphin representative was invited to address the committee at an online meeting regarding our investments.

The committee ensured that Government Guidelines were followed for COVID-19.

The holiday lodge site at Fallbarrow was contacted to ensure we were aware of any changes they were making due to COVID-19.

The Secretary updated the joining instructions for members to ensure they were COVID-19 compliant.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT
For the year ended 5 April 2021

Following lockdown in March 2020 and the process of a new lodge being purchased, there were no members able to visit the lodge. From September 2020, once restrictions eased, members started to return to the lodge in a limited capacity to ensure Government COVID rules were adhered to.

The committee agreed that the lodge would have to be closed to members when another lockdown occurred from January 2021. It was hopeful that the lodge would be reopened in April 2021 following the end of Lockdown and then easing of strict restrictions.

7. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees/Members of the Board	L. Woodward D. Woodward A. Hewitt J. Watts J Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodfine D Barton (commenced 20/09/21) W. Laider (resigned 20/09/21)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Lloyds Bank
Investment advisor	Brewin Dolphin

8. Structure, governance and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15/11/2021 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2021

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2021, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 13.12.2021

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2021

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	6	-	-	2,002
Charitable activities				
Other trading activities	7	14,163	14,163	19,689
Investments	8	17,690	17,690	28,117
Total income		31,853	31,853	49,808
<u>Expenditure on:</u>				
Investment management costs	9	7,997	7,997	9,461
Charitable activities				
Operation of the charity	10	22,149	22,149	163,126
Total expenditure		30,146	30,146	172,587
Net income/(expenditure) before investment gains/(losses)		1,707	1,707	(122,779)
Net gains/(losses) on investments	16	195,460	195,460	(115,756)
Net income/(expenditure) and net movement of funds		197,167	197,167	(238,535)
<u>Reconciliation of funds</u>				
Total funds brought forward		1,042,347	1,042,347	1,280,882
Total funds carried forward		1,239,514	1,239,514	1,042,347

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2021

	Notes	£	Total 2021 £	£	Total 2020 £
Fixed assets					
Tangible assets	15		330,158		332,907
Investments	16		847,818		653,898
Total fixed assets			1,177,976		986,805
Current assets					
Debtors	18	2,702		5,779	
Investments	16	38,891		27,658	
Cash at bank and in hand	19	20,725		66,920	
Total current assets			62,318	100,357	
Creditors: amounts falling due within one year	20	(780)		(44,815)	
Net current assets			61,538		55,542
Total assets less current liabilities			1,239,514		1,042,347
Total net assets or liabilities			1,239,514		1,042,347
Funds of the charity					
Unrestricted income funds			1,239,514		1,042,347
Total funds			1,239,514		1,042,347

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 10.12.2021

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,239,514 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

Analysis of income

	Unrestricted Funds £	Total 2021 £	Total 2020 £
6 Donations and legacies			
Other	-	-	2,002
	<u>-</u>	<u>-</u>	<u>2,002</u>
7 Other trading activities			
Subscriptions	14,163	14,163	19,689
	<u>14,163</u>	<u>14,163</u>	<u>19,689</u>
8 Income from investments			
Income on investments	17,690	17,690	28,117
	<u>17,690</u>	<u>17,690</u>	<u>28,117</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2021 £	Total 2020 £
9 Expenditure on investments			
Investment management costs	7,997	7,997	9,461
	<u>7,997</u>	<u>7,997</u>	<u>9,461</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	6,475	6,475	15,566
Donations and Grants	2,959	2,959	1,160
<u>Support costs</u>			
Insurance	575	575	916
Office equipment costs	1,743	1,743	544
Depreciation	7,836	7,836	7,734
Loss on disposal of asset	-	-	134,335
Other expenses	131	131	185
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	780	780	780
Trustee expenses	150	150	295
Treasurer expenses	750	750	-
Secretary expenses	750	750	1,500
Bank charges	-	-	114
	<u>22,149</u>	<u>22,149</u>	<u>163,126</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

11 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	780	780
	<u>780</u>	<u>780</u>

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration £	Pension £	Other £	Total 2021 £	Total 2020 £
A Hewitt	750	-	-	750	750
D Woodward	375	-	-	375	750
L Woodfine	375	-	-	375	-

Allowance for time spent on the charity activities but, not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2021 £	2020 £
Travel	75	150
Other	75	145
	<u>150</u>	<u>295</u>

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

	Freehold Property	Total 2021	Total 2020
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	386,648	386,648	359,643
Additions	5,087	5,087	195,000
Disposals	-	-	(167,995)
Balance carried forward	<u>391,735</u>	<u>391,735</u>	<u>386,648</u>
Depreciation			
Basis	SL		
Rate	50 years		
Balance brought forward	53,741	53,741	66,167
Depreciation charge for year	7,836	7,836	7,734
Disposals	-	-	(20,160)
Balance carried forward	<u>61,577</u>	<u>61,577</u>	<u>53,741</u>
Net book value			
Brought forward	<u>332,907</u>	<u>332,907</u>	<u>293,476</u>
Carried forward	<u>330,158</u>	<u>330,158</u>	<u>332,907</u>
Gain/loss on disposal of fixed asset		£	£
		2021	2020
Cost of asset		-	167,995
Less accumulated depreciation		-	(20,160)
Less part exchange value		-	(13,500)
Loss on disposal of asset		<u>-</u>	<u>134,335</u>
16 Fixed asset investments		£	£
		2021	2020
Valuation at the beginning of the reporting period	653,898	944,149	
Acquisitions during the reporting period	111,215	267,838	
Disposals during the reporting period	(112,755)	(442,333)	
Revaluation during the reporting period	195,460	(115,756)	
Valuation as at 5th April 2021	<u>847,818</u>	<u>653,898</u>	

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

Cash element of investments	£	£
	2021	2020
Opening balance at beginning of reporting period	27,658	14,507
Acquisitions during the reporting period	(111,215)	(267,838)
Disposals during the reporting period	112,755	442,333
Dividends received during the reporting period	17,690	28,117
Transfer in/(out) during the reporting period	-	(180,000)
Management fee for the reporting period	(7,997)	(9,461)
Net cash gain/(loss) as at 5th April 2021	38,891	27,658
Total investment value as at 5th April 2021	886,709	681,556

17 Loans

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	5,800
2016-17 Repayments	(745)
2017-18 Repayments	(1,788)
2020-21 Repayments (debtor)	(3,267)
	-

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
2020-21 Repayments (Debtor)	(2,000)
	-

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
	2,000

18 Debtors and prepayments (receivable within 1 year)

	2021	2020
	£	£
Loans	2,000	5,267
Prepayments	702	512
	2,702	5,779

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

19 Cash at bank and in hand

	2021 £	2020 £
Cash at bank Lloyds	20,725	66,920
	<u>20,725</u>	<u>66,920</u>

20 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Asset payments	-	44,035
Accruals		
Independent examination of accounts	780	780
	<u>780</u>	<u>44,815</u>

21 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,042,347	31,853	165,314	-	1,239,514
Totals	<u>1,042,347</u>	<u>31,853</u>	<u>165,314</u>	<u>-</u>	<u>1,239,514</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

23 Capital commitments

As at 05 April 2021, the charity had no capital commitments (2020 -£nil)

24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	330,158	330,158	332,907
Investments	847,818	847,818	653,898
Cash at bank and in hand	20,725	20,725	66,920
Other net current assets/(liabilities)	40,813	40,813	(11,378)
	<u>1,239,514</u>	<u>1,239,514</u>	<u>1,042,347</u>