

Christian Police Association

**Report and Financial Statements
For the year ended 31 December 2019**

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

Christian Police Association

Report and Financial Statements For the year ended 31 December 2019

Contents	Page
Charity Information	1
Report of the Trustees	2 – 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 11

Christian Police Association

Charity information at 31 December 2019

Trustees

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

Address

46-50 Rutherford Drive
Park Farm
Wellingborough
NN8 6AX

Bankers

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

Independent Examiner

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

Christian Police Association

Report of the Trustees For the year ended 31 December 2019

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2019.

Organisational structure

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

Governance and Management

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

Objectives and activities

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

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

Public Benefit

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

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

Achievements and Performance

We were blessed with continued growth during 2019 and our charity operates in the majority of Police Service areas across the United Kingdom. We saw new branches launched in 2019 and, linked to this growth in branches, we saw a sustained growth in new members, friends and community partners. We also created a new role as Executive Support Manager for the CPA. This role has significantly increased resilience within our charity. During 2019 the UK, together with many countries across the world, has faced significant changes, with climate events and with the potential impact of Brexit. In addition, at the time of writing this report, we are in the midst of a global coronavirus pandemic and this may have significant impact on our charity which will be reported upon in our next report.

It was a real pleasure to see a number of our Leaders and members receive honours from Her Majesty the Queen, both in the 2019 Birthday Honours List and the 2020 New Year's Honours List. We continue to build upon our relationship with Police Chaplains across the UK, and with our emergency services colleagues in Firefighters for Christ and the Christian Ambulance Network. We also continue to support the work of the International Christian Police Fellowship and our charity is represented formally on the international governance board for that network.

Our continuing desire to engage 'community partners' with the CPA continues to encourage us with the tremendous support we have received from those partners. An excellent example is how Christians Against Poverty are working with CPA branches across the UK and we thank them for all their support. Faith and Police

Together which is supported by our charity is a superb example of how partnerships between faith groups and the police have so much potential.

As in previous years, during 2019 we held two, three day National Conferences for our members. In April 2019, our annual National Conference was held in Harrogate and it provided an excellent time of fellowship and instruction for our wider membership. In November 2019 we held our annual Leaders Conference, where our charity leaders met and we focused on enabling and equipping them to progress our charity objectives in the work place. These conferences continue to grow in the numbers of delegates attending and the positive feedback justifies the time and resources put into hosting them.

Future developments

During 2019 Marie Reavey, the Chair of our Trustees remained seconded to work alongside the exciting initiative called 'Faith and Police Together' with the aim of building links between local police and their local faith communities. We believe that faith communities have a major role to play in bringing about community transformation and cohesion. When the police and faith communities work together to tackle some of the issues the police are facing we see lives and communities transformed. This, in turn can lead to reduced demand on police services, which provides a valuable contribution to a service that has extensive demands placed upon it.

The project has identified 4 priority areas to concentrate on and to encourage faith communities to engage with in the year ahead. These being **addiction, homelessness, youth gang and knife crime and loneliness**. This project received College of Policing approval during 2019 and a national workshop took place at the College of Policing in June 2019. There is a complementary guidance document for Faith and Police Together which has also been circulated. It is really great news that a member of the National Association of Muslim Police has joined the project in 2020 to support continued engagement with our Muslim communities. This is a fantastic opportunity and will enable this initiative to mature and develop even further. Further information about this exciting initiative can be obtained www.faithandpolicetogether.org.uk. We look forward to the continued development of this project in 2020.

We continue to build upon our relationship with Police Chaplains across the UK. We also continue to work closely with the Police Charities UK Network. In addition, we continue to forge close links with our emergency services colleagues in the Christian Medical Fellowship, Firefighters for Christ and the Christian Ambulance Network.

In late 2019, a police staff network called the London Christian Police Family commenced a process of full engagement into our CPA charity. We are managing the logistical aspects of this merger during 2020. This will be reported on in future reports. The early part of this process was to bring one of their leaders into a Trustee role in the charity, and this is reflected with Graham Norman, formally of the LCPF, being one of our CPA Trustees.

As mentioned above, at the time of writing this report, we are in the midst of this global coronavirus pandemic and this will have significant impact on our charity which will be reported upon in our next report. We maintained a fully operational team within the charity, but have had to adopt extensive changes to the way we carry out our Mission and Vision. One example of the impact is that during 2019 we had continued to actively engage in large Christian festivals and events throughout the UK to promote the Mission of the CPA. Across the UK our local leaders and members normally engage in many events in furtherance of our Mission and Vision. It was planned that this would continue in 2020. However the Coronavirus crisis has seen many such festivals and events cancelled during the first six months of 2020. Some have continued online, and we have been actively supporting these. In addition, we had to cancel our 2020 Annual Conference. We are hoping to reschedule this for 2021.

Financial review

The net expenditure for the year amounted to £16,220 (2018: net income £7,725). Unrestricted funds total £135,177 (2018: £151,397).

The finance required to fund the activities is raised through the regular giving of many members and one off donations, supplemented by the refund of income tax from HM Revenue & Customs through the Gift Aid scheme.

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

Reserves policy

The policy agreed by the trustees is to aim to hold in unrestricted reserves not committed or invested in tangible fixed assets (the 'free' reserves) sufficient cash reserves to cover salary costs for six months. This requires

reserves of £30,539. Free reserves amount to £134,610, a level considered appropriate in the current economic circumstances.

Risk policy and review

The trustees have examined the major strategic, business and operational risks that the charity faces and continue to review them to ensure that they are adequately mitigated through insurance, strategic planning, policies and procedures. A significant impact in 2020 is the Coronavirus crisis. Trustees have authorised a range of Respond/Recovery/Reconstruction actions within a Coronavirus Action Plan for our Charity. This is being managed by the Executive Director and the Executive Support Manager who are employed by the charity.

Trustees

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

G Alder
K Banks-Lyon
Evans Chisala (commenced 11th November 2019)
K Evans
H Flanigan (commenced 28th April 2019)
A Gale (resigned 8th July 2019)
M Godfree
K Harding
C Harries
P Littleton
G Norman (commenced 8th July 2019)
H Pearson
M Reavey (Chair)
P Skedgell (Vice Chair)
D Valente
M Watts

Trustees' responsibilities in relation to the financial statements

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees (by video conference – as approved by CPA Constitution - due to Coronavirus Restrictions) on 30th September 2020 and signed on their behalf by:



M Reavey

Chair of Trustees

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

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair ' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - ◆ to keep accounting records in accordance with Section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the 2006 Accounts Regulations and section 130 of the Charities Act 2011
 - ◆ to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations and the accounting requirements of the Charities Act 2011have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mr J Nixon FCCA

Date: 06.10.2020

Christian Police Association

Statement of Financial Activities For the year ended 31 December 2019

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2019	2019	2019	2019	2018
		£	£	£	£	£
	Note					
Income						
Donations	2	74,595	0		74,595	79,947
Investment income		3,672			3,672	3,664
Income from the charitable activities:						
Conferences and events		24,815			24,815	32,198
Other Income		6,083			6,083	4,357
Total income		109,165	0	0	109,165	120,166
Expenditure						
Charitable activities						
Conferences and events		24,297			24,297	26,533
Support costs	3	98,837	0		98,837	99,003
Governance costs	4	2,251			2,251	2,355
Total expenditure		125,385	0	0	125,385	127,891
Net income/(expenditure) before investment gains/(losses)		-16,220	0	0	-16,220	-7,725
Net gains/(losses) on investments	9			2,198	2,198	-8,469
Net income/(expenditure)		-16,220	0	2,198	-14,022	-16,194
Transfers between funds		0	0		0	0
Net movement in funds		-16,220	0	2,198	-14,022	-16,194
Fund balances brought forward		151,397	115	48,783	200,295	216,489
Fund balances carried forward		135,177	115	50,981	186,273	200,295

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

The notes form part of these financial statements

Christian Police Association

Balance Sheet 31 December 2019

		2019	2018
	Note	£	£
Fixed assets			
Tangible assets	8	567	667
Fixed asset investments	9	50,981	48,783
Current assets			
Stock		2,000	2,000
Debtors	10	13,298	3,412
Cash at bank and in hand		124,470	147,987
		139,768	153,399
Creditors: amounts falling due within one year	11	-5,043	-2,554
Net current assets/(liabilities)		134,725	150,845
Total assets less liabilities		186,273	200,295
Funds	12		
Unrestricted		135,177	151,397
Restricted		115	115
		135,292	151,512
Permanent Endowment		50,981	48,783
		186,273	200,295

Approved by the Trustees on 30th September 2020 and signed on their behalf by



M Reavey

Chair of Trustees

The notes form part of these financial statements

Christian Police Association

Notes to the Financial Statements For the year ended 31 December 2019

1 Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

a) Accounting convention

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

b) Income recognition

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

c) Resources expended

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

d) Tangible fixed assets

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

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

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

e) Fixed asset investments

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

f) Taxation

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

g) Funds

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

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

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

Christian Police Association

Notes to the Financial Statements - continued For the year ended 31 December 2019

2.	Donations	£	£	£	£
				2019	2018
		Unrestricted	Restricted		
	Donations and gift aid tax recovery	59,382		59,382	70,482
	Donations from branches	4,955		4,955	3,334
	Grants	0	0	0	2,231
	Legacies	10,258		10,258	3,900
		74,595	0	74,595	79,947
3.	Charitable activities				
	Support costs				
	On-Off duty	4,764		4,764	4,367
	Purchases for resale	2,795		2,795	755
	Branch support	7,188		7,188	6,216
	Staff costs	62,944	0	62,944	67,631
	Office building costs	3,795		3,795	4,400
	Office running costs	6,304	0	6,304	6,749
	Promotion	10,947		10,947	5,441
	Conferences & training	0		0	3,326
	Depreciation	100		100	118
		98,837	0	98,837	99,003
4.	Governance costs				
	Independent Examination			768	768
	Trustees governance			408	541
	Annual report			1,075	1,032
				2,251	2,341
5.	Staff costs				
	Wages and salaries			61,078	66,059
	Social security costs			1,632	1,257
	Pension costs			234	315
				62,944	67,631
	The average full time equivalent number of employees was as follows:				
	Management			1.1	1
	Administration and support			1.5	1.8

6.	Transactions with related parties				
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2018: £Nil)				
7.	Net income				
	The net income is stated after charging:				
	Independent Examiners remuneration:			768	768
	Depreciation			100	118
8.	Tangible fixed assets				
			Fixtures and fittings	Equipment	Total
	Cost		£	£	£
	B/fwd		6,472	6,853	13,325
	Additions		0	0	0
	C/fwd		6,472	6,853	6,853
	Depreciation				
	B/fwd		5,805	6,853	12,658
	Charge for year		100		100
	C/fwd		5,905	6,853	6,853
	Net book value				
	At 31/12/18		667	0	667
	At 31/12/19		567	0	567
9.	Fixed asset investment				
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares				
	Brought forward			48,783	57,252
	Value as restated				
	Net gains/(losses) on investments			2,198	-8,469
				50,981	48,783
	The fixed assets investment is carried in the balance sheet at market value				
10.	Debtors				
	Prepayments			854	527
	Other debtors			12,444	2,885
				13,298	3,412
11.	Creditors: amounts falling due within one year				
	Other creditors			5,043	1,804
	Accrued expenses				750
				5,043	2,554

12.	Accumulated Funds					
	a) Unrestricted					
	Brought forward				151,397	159,122
	Net movement on funds				-16,220	-7,725
	Transfer (to)/from restricted funds				0	0
	Total Unrestricted funds carried forward				135,177	151,397
	b) Restricted					
	Brought forward				115	115
	Income to the fund				0	2,231
	Expenditure from the fund				0	-2,231
	Transfer (to)/from unrestricted funds				0	0
	Total Restricted funds carried forward				115	115
	Restricted funds are held for the following activities:					
		Scottish Region				
		Warwickshire				
		New Testaments			115	115
					115	115
	c) Permanent Endowment					
	Brought forward				48,783	57,252
	Net gains/(losses) on investments				2,198	-8,469
					50,981	48,783
	Total fund balances				186,273	200,295
13	Analysis of net assets among funds					
			Unrestricted	Restricted	Permanent	Total
			Funds	Funds	endowment	Funds
			£	£	£	£
	Tangible fixed assets		567			567
	Fixed asset investments				50,981	50,981
	Cash at bank		124,355	115		124,470
	Other current assets		15,298			15,298
	Current liabilities		-5,043			-5,043
			135,177	115	50,981	186,273
						0
	Reserves policy					
	Free reserves		134,610			
	6 months salary		30,539			