

Christian Police Association

**Report and Financial Statements
For the year ended 31 December 2020**

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

Christian Police Association

Report and Financial Statements For the year ended 31 December 2020

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Christian Police Association

Charity information at 31 December 2020

Trustees

D Akinlawon
G Alder
K Banks-Lyon
E 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 2020

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2020.

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

As with all Charities, 2020 was a very challenging year due to the Covid pandemic and associated restrictions. However, as a charity we decided to remain fully operational and only furloughed one member of staff across the whole of our UK operations. We successfully moved our office staff to 'home working' during 2020 as we felt that we needed to continue to serve our fully operational policing family during this time of crisis. One example of the impact of the restrictions is that we usually hold our own Conferences twice a year and also 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. These events remained cancelled for the majority of 2020, albeit with some online events.

Our charity continued to operate in the majority of Police Service areas across the United Kingdom. We saw the new branches that had launched in 2019 grow and mature. Despite Covid, we saw a sustained growth in new members, friends and community partners. The new role of Executive Support Manager (ESM) for the CPA (which was set up in 2019) paid real dividends in the effectiveness of our charity during 2020. This role has significantly increased resilience within our charity. The ESM has completely revised our member database, which is now cloud based and it remains GDPR compliant. The ESM also set up a Covid Help page on our website and also set up a CPA YouTube channel which we have extensively utilised during the restrictions. We were also able to submit all of our Charity Commission financial documents on time. As would be expected, virtually all our meetings as Trustees, members and also our AGM were carried out online.

In 2020, we continued 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. In June 2020, we coordinated an International Day of Prayer for Emergency Services and First Responders across the world. This was supported by two key international online events, where there was a truly international networking opportunity. Highlights can be seen on our CPA YouTube channel.

Our desire to engage 'community partners' with the CPA continues to encourage us with the tremendous support we have received from those partners. This partnership network continued to grow in 2020 and we came together with a number of key partners to enable us to share best practice in our Response phase to COVID.

Future developments

During 2020 Marie Reavey, the Chair of our Trustees remained seconded to work alongside the exciting initiative called 'Faith and Police Together' as outlined in our 2019 report. However, Marie is an operational officer and was called back to support the Covid response of her local Police area, so some of the work for the project will now be continued into 2021. Further information about this exciting initiative can be obtained www.faithandpolicetogether.org.uk. We look forward to the continued development of this project in 2021.

We intend to sustain and build upon our relationship with Police Chaplains across the UK. As mentioned above we will continue to work closely with the Police Charities UK Network. Again, we will continue to support our emergency services colleagues in the Christian Medical Fellowship, Firefighters for Christ and the Christian Ambulance Network.

As outlined in our 2019 report, a police staff network called the London Christian Police Family commenced a process of full engagement into our CPA charity. We continued to manage the logistical aspects of this merger during 2020, which has proved very fruitful. This should be completed in early 2021.

At the time of writing this report, we are hoping to be at the end of this global coronavirus pandemic. We successfully moved our office staff to 'home working' during 2020 and during 2021 we hope to utilise 'hybrid' working with some time working in the office and some time working from home.

We have a Coronavirus Action Plan. Having been in a "response" phase for the majority of 2020 and for the first seven months of 2021, we hope to move to the Recovery and Reconstruction phase that we have planned. Finances remain challenging, and it was, and remains, disappointing that there was little, if any, funding made available to charities such as ours, who remained fully operational supporting our members.

Financial review

The net expenditure for the year amounted to **£6,887** (in 2019 it was £16,220). Unrestricted funds total **£128,290** (in 2019 it was £135,177).

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. During 2020 the charity did not benefit from any grants or legacies

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 £33,170. Free reserves amount to £127,823, 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. As outlined in this report a significant impact in 2020 (and in 2021) was 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:

D Akinlawon
G Alder
K Banks-Lyon
E 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

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 on 28th September 2021 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 2020, 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 2011

have 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: 28 September 2021

Christian Police Association

Statement of Financial Activities For the year ended 31 December 2020

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2020	2020	2020	2020	2019
		£	£	£	£	£
	Note					
Income						
Donations	2	78,367	0		78,367	74,595
Investment income		3,315			3,315	3,672
Income from the charitable activities:						
Conferences and events		-47			-47	24,815
Other Income		810			810	6,083
Total income		82,445	0	0	82,445	109,165
Expenditure						
Charitable activities						
Conferences and events		2,942			2,942	24,297
Support costs	3	85,202	0		85,202	98,837
Governance costs	4	1,188			1,188	2,251
Total expenditure		89,332	0	0	89,332	125,385
Net income/(expenditure) before investment gains/(losses)		-6,887	0	0	-6,887	-16,220
Net gains/(losses) on investments	9			-6,189	-6,189	4,396
Net income/(expenditure)		-6,887	0	-6,189	-13,076	-11,824
Transfers between funds		0	0		0	0
Net movement in funds		-6,887	0	-6,189	-13,076	-11,824
Fund balances brought forward		135,177	115	50,981	186,273	200,295
Fund balances carried forward		128,290	115	44,792	173,197	188,471

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 2020

		2020	2019
	Note	£	£
Fixed assets			
Tangible assets	8	467	567
Fixed asset investments	9	44,792	50,981
Current assets			
Stock		2,000	2,000
Debtors	10	15,474	13,298
Cash at bank and in hand		118,531	124,470
		136,005	139,768
Creditors: amounts falling due within one year	11	-8,067	-5,043
Net current assets/(liabilities)		127,938	134,725
Total assets less liabilities		173,197	186,273
Funds	12		
Unrestricted		128,290	135,177
Restricted		115	115
		128,405	135,292
Permanent Endowment		44,792	50,981
		173,197	186,273

Approved by the Trustees on 28th September 2021 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 2020

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 2019) - (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 2020

2.	Donations	£	£	£	£
				2020	2019
		Unrestricted	Restricted		
	Donations & gift aid tax recovery	70,725		70,725	59,382
	Donations from branches	7,642		7,642	4,955
	Grants	0	0	0	0
	Legacies	0		0	10,258
		78,367	0	78,367	74,595
3.	Charitable activities				
	Support costs				
	On-Off Duty	4,448		4,448	4,764
	Purchases for resale	339		339	2,795
	Branch support	2,720		2,720	7,188
	Staff costs	66,340	0	66,340	62,944
	Office building costs	3,795		3,795	3,795
	Office running costs	6,895	0	6,895	6,304
	Promotion	565		565	10,947
	Conferences & training	0		0	0
	Depreciation	100		100	100
		85,202	0	85,202	98,837
4.	Governance costs				
	Independent Examination			780	768
	Trustees governance			408	408
	Annual report			-	1,075
				1,188	2,251
5.	Staff costs				
	Wages and salaries			65,444	61,078
	Social security costs			-	1,632
	Pension costs			896	234
				66,340	62,944
	The average full time equivalent number of employees was as follows:				
	Management			1.3	1
	Administration and support			1.7	1.8

6.	Transactions with related parties				
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2019: £Nil)				
7.	Net income				
	The net income is stated after charging:				
		Independent Examiners remuneration:		780	768
		Depreciation		100	100
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		5,905	6,853	12,758
	Charge for year		100		100
	C/fwd		6,005	6,853	6,853
	Net book value				
	At 31/12/19		567	0	567
	At 31/12/20		467	0	467
9.	Fixed asset investment				
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares				
	Brought forward			50,981	48,783
	Value as restated				
	Net gains/(losses) on investments			-6,189	2,198
				44,792	50,981
	The fixed assets investment is carried in the balance sheet at market value				
10.	Debtors				
	Prepayments			3,892	854
	Other debtors			11,582	12,444
				15,474	13,298
11.	Creditors: amounts falling due within one year				
	Other creditors			8,067	5,043
	Accrued expenses				
				8,067	5,043

12.	Accumulated Funds					
	a) Unrestricted					
	Brought forward				135,177	151,397
	Net movement on funds				-6,887	-16,220
	Transfer (to)/from restricted funds				0	0
	Total Unrestricted funds carried forward				128,290	135,177
	b) Restricted					
	Brought forward				115	115
	Income to the fund				0	0
	Expenditure from the fund				0	0
	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
	c) Permanent Endowment					
	Brought forward				50,981	48,783
	Net gains/(losses) on investments				-6,189	2,198
					44,792	50,981
	Total fund balances				173,197	186,273
13	Analysis of net assets among funds					
			Unrestricted	Restricted	Permanent	Total
			Funds	Funds	endowment	Funds
			£	£	£	£
	Tangible fixed assets		467			467
	Fixed asset investments				44,792	44,792
	Cash at bank		118,416	115		118,531
	Other current assets		17,474			17,474
	Current liabilities		-8,067			-8,067
			128,290	115	44,792	173,197
						0
		Reserves policy				
		Free reserves	127,823			
		6 months salary	33,170			