

Christian Police Association

**Report and Financial Statements
For the year ended 31 December 2021**

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

Christian Police Association

Report and Financial Statements For the year ended 31 December 2021

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Christian Police Association

Charity information at 31 December 2021

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 2021

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2021.

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 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

2021 was an interesting year in terms of operations. Firstly, as with all sectors of the UK, we found ourselves adapting to the new normal of emerging into a world now operating with covid restrictions. As in 2020, we remained fully operational. We successfully continued 'home working' during 2021, making full use of internet meeting platforms to stay in regular touch through staff meetings, branch meetings with the wider membership, and even international engagement with Christians in service around the globe. Restrictions continued to affect the charity's ability to engage with our members and partners in person. However, the second half of the year saw a tentative return to business as usual, with a joint Emergency Services worship event in Birmingham attended by Christian Ambulance Association, Firefighters for Christ, Chaplaincy UK as well as CPA. November witnessed the first CPA Leader's Conference for two years, attended by almost one hundred CPA leaders from around the UK. This was immediately followed by exhibiting at a Churches Together Conference. All of which went off successfully with no incidents of infection.

The end of 2021 saw a change of two of the Executive members of the charity with President Paul Netherton retiring and being replaced with Chief Constable Pam Kelly of Gwent Police. Additionally, Executive Director Lee Russell retired and was replaced by former Trustee and Cleveland CPA Branch Leader, Brian McCarthy. This followed a recruitment process which involved the Executive, Trustees and Branch Leaders. The change of Executive leadership was ratified by the Trustees and blessed by the National Chaplain at the Leaders meeting in November.

CPA remains a National Voice for Christians in Policing. National representation remained stable. Despite Covid, we saw an increased growth in new Members, Friends, and Community Partners. The Executive Support Manager (ESM) role for the CPA continued to realise efficiency and effectiveness improvements during 2021. Systematically revising our processes to make them as lean as possible; including the set-up of Amazon Smile, in-house editing and E-broadcast of the On and Off Duty magazine, commissioning a new office laptop, transferring website domain to more effective provider, and transfer of email to Microsoft Outlook with free Office Business Premium licences for all CPA staff. As usual, we were able to submit all our Charity Commission financial documents on time.

In 2021, the focus of the charity started to swing further towards the second statement in our Mission; 'Encourage and Support Christians in the Police Service'. This included the delivery of well received Alpha courses supported by the ESM and our Regional Co-ordinator for the Northern regions. While in a similar period, a number of our CPA leaders trained with CPA partners Kintsugi Hope to deliver this course online.

Future developments

Our vision for the coming period is to Support, Empower and Encourage Christians in the Police Service (SEE) as announced at the Leaders Conference in November 2021. In order to become more readily available for strategic support and pastoral support we are hoping to provide some cutting-edge online leadership and wellbeing resources from Right Now Media and Global Leadership Network. We will also be reviewing the processes in the office to continue to free up resources as per previous reported improvements. The ESM will be working towards the provision of remote management of personal data for members through MyChurchSuite, introduction of a suitable electronic payment terminal, and considering a move of our accounting platform for effectiveness, functionality and cost saving.

The Charity's Coronavirus Action Plan has moved to the Recovery and Reconstruction phases as planned. We are hybrid working and our office is staffed a minimum of one day a week at present to deal with post and orders in timely fashion. Additionally, in accordance with SEE, we are planning to trial a four-day week for our Administrator, based on extensive research published that this increases effectiveness. Finances remain challenging, although we only experienced a loss of £11,009 against a planned overspend of £21,000. Additionally, donations in 2022 so far have been encouraging despite the economic downturn and we hope we can reduce the overspend, in order to invest in growing our team of Regional Co-ordinators. At the time of writing the UK is firmly in double-figure inflation, which will cause us to prayerfully plan our way forward.

We will continue to support the proliferation of the 'Faith and Police Together' guidance, co-created by our Chair of Trustees, Marie Reavey, as outlined in our previous Annual Report. Further information about this exciting initiative can be obtained from www.faithandpolicetogether.org.uk. Additionally, we will be sustaining and building upon our relationships with CPA partners. In particular we have a meeting planned in early January with Greater Manchester Police Christian Fellowship and we hope that this may lead the way for a closer working relationship with National CPA.

Financial review

The net expenditure for the year amounted to **£11,009** (in 2020 it was £6,887). Unrestricted funds total **£117,281** (in 2020 it was £128,290).

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 2021 the charity did not benefit from any legacies or grants.

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 £37,429. Free reserves amount to £116,914, 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.

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 22nd September 2022 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 2021, 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: 22 September 2022

Christian Police Association

Statement of Financial Activities For the year ended 31 December 2021

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
	Note					
Income						
Donations	2	79,927	0		79,927	78,367
Investment income		2,760			2,760	3,315
Income from the charitable activities:						
Conferences and events		610			610	-47
Other Income		5,964			5,964	810
Total income		89,261	0	0	89,261	82,445
Expenditure						
Charitable activities						
Conferences and events		-184			-184	2,942
Support costs	3	99,266	0		99,266	85,202
Governance costs	4	1,188			1,188	1,188
Total expenditure		100,270	0	0	100,270	89,332
Net income/(expenditure) before investment gains/(losses)		-11,009	0	0	-11,009	-6,887
Net gains/(losses) on investments	9			-6,189	-6,189	-6,189
Net income/(expenditure)		-11,009	0	6,189	-4,820	-13,076
Transfers between funds		0	0		0	0
Net movement in funds		-11,009	0	6,189	-4,820	-13,076
Fund balances brought forward		128,290	115	44,792	173,197	186,273
Fund balances carried forward		117,281	115	50,981	168,377	173,197

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 2021

		2021	2020
	Note	£	£
Fixed assets			
Tangible assets	8	367	467
Fixed asset investments	9	50,981	44,792
Current assets			
Stock		5,190	2,000
Debtors	10	28,011	15,474
Cash at bank and in hand		92,245	118,531
		125,446	136,005
Creditors: amounts falling due within one year	11	-8,417	-8,067
Net current assets/(liabilities)		117,029	127,938
Total assets less liabilities		168,377	173,197
Funds	12		
Unrestricted		117,281	128,290
Restricted		115	115
		117,396	128,405
Permanent Endowment		50,981	44,792
		168,377	173,197

Approved by the Trustees on 22nd September 2022 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 2021

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 2021

2.	Donations	£	£	£	£
				2021	2020
		Unrestricted	Restricted		
	Donations & gift aid tax recovery	70,897		70,897	70,725
	Donations from branches	9,030		9,030	7,642
	Grants	0	0	0	0
	Legacies	0		0	0
		79,927	0	79,927	78,367
3.	Charitable activities				
	Support costs				
	On-Off Duty	1,655		1,655	4,448
	Purchases for resale	586		586	339
	Branch support	6,033		6,033	2,720
	Staff costs	75,153	0	75,153	66,340
	Office building costs	3,795		3,795	3,795
	Office running costs	8,251	0	8,251	6,895
	Promotion	3,693		3,693	565
	Conferences & training	0		0	0
	Depreciation	100		100	100
		99,266	0	99,266	85,202
4.	Governance costs				
	Independent Examination			780	768
	Trustees governance			408	408
	Annual report			-	-
				1,188	1,188
5.	Staff costs				
	Wages and salaries			74,858	65,444
	Social security costs			-	1,632
	Pension costs			295	896
				75,153	66,340
	The average full time equivalent number of employees was as follows:				
	Management			1.5	1.3
	Administration and support			1.7	1.7

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		6,005	6,853	12,758	
	Charge for year		100		100	
	C/fwd		6,105	6,853	6,853	
	Net book value					
	At 31/12/20		467	0	467	
	At 31/12/2		367	0	367	
9.	Fixed asset investment					
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares					
	Brought forward			44,792	50,981	
	Value as restated					
	Net gains/(losses) on investments			6,189	-6,189	
				50,981	44,792	
	The fixed assets investment is carried in the balance sheet at market value					
10.	Debtors					
	Prepayments			10,429	3,892	
	Other debtors			17,582	11,582	
				28,011	15,474	
11.	Creditors: amounts falling due within one year					
	Other creditors			8,417	8,067	
	Accrued expenses					
				8,417	8,067	

12.	Accumulated Funds					
	a) Unrestricted					
	Brought forward				128,290	135,177
	Net movement on funds				-11,009	-6,887
	Transfer (to)/from restricted funds				0	0
	Total Unrestricted funds carried forward				117,281	128,290
	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				44,792	50,981
	Net gains/(losses) on investments				6,189	-6,189
					50,981	44,792
	Total fund balances				168,377	173,197
13	Analysis of net assets among funds					
			Unrestricted	Restricted	Permanent	Total
			Funds	Funds	endowment	Funds
			£	£	£	£
	Tangible fixed assets		367			367
	Fixed asset investments				50,981	50,981
	Cash at bank		92,130	115		92,245
	Other current assets		33,201			33,201
	Current liabilities		-8,417			-8,417
			117,281	115	50,981	168,377
						0
		Reserves policy				
		Free reserves	116,914			
		6 months salary	37,429			