

Christian Police Association

**Report and Financial Statements
For the year ended 31 December 2022**

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

Christian Police Association

Report and Financial Statements For the year ended 31 December 2022

Contents	Page
Charity Information	1
Report of the Trustees	2 – 6
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 13

Christian Police Association

Charity information at 31 December 2022

Trustees

D Akinlawon
G Alder
K Banks-Lyon
E Chisala
K Evans
H Flanigan
M Godfree (Chair)
K Harding
C Harries
P Littleton
G Norman (Vice Chair)
H Pearson
M Reavey
P Skedgell
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 2022

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2022.

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 principal 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

A year in [On and Off Duty magazines](#): Once again, CPA published On and Off Duty magazine every month. We purchased an extra [Adobe Pro](#) PDF editor licence for £14 per month which has resulted in significant magazine production time savings for both the Executive Director and the Executive Support Manager. A one hour saving per month would nullify this cost. The time saving has been many times that. The electronic open rate is over 40% and this is considered 'Excellent' in electronic marketing industry terms. In 2023 we will reach the 1100th edition of the magazine.

In January, we introduced the membership to the newly appointed President Chief Constable Pam Kelly and Executive Director Brian McCarthy.

In February, we reported on Lancashire CPA's 'Feeling Shattered' event, which saw over 120 Officers and Staff address wellbeing, and we encouraged CPA members to volunteer for the Big Church Day Out Festival safeguarding team in the coming summer.

In March, we celebrated International Women's Day with testimonies from then Chair of Trustees Marie Reavey and current Chair of Trustees Mandy Godfree. We also reported on the difference Christians Against Poverty can make to officers and staff in these financially trying times and said goodbye to CPA member Jim Green, who left a generous legacy of £10,000 to CPA.

In April, we discussed Easter, advertised our upcoming National Conference in Derbyshire, and reported on Archbishop Justin Welby's address to Churches Together England Conference, where Bishop Mike Royal became the new General Secretary.

In May, we started what has become a series of articles on wellbeing with 'Tranquillity in Truth'. Aired the testimony of Hampshire DCC Ben Snuggs and said goodbye to Branch Leaders Matt Walker (North Yorkshire)

and Esther McLaughlin (Gwent).

In June, we reported on an exciting CPA visit to Wales, the progress of the Eternal Wall of Answered Prayer monument. Merseyside CPA's Faith in the Workplace stand at Staff Networks Day and the highly successful Lancashire Family Fun Day. Plus, a report on CPA being represented at the Elim Conference in Harrogate. In July, we reported on the highly successful CPA National Conference in Derbyshire themed 'All Together Better', said farewell to much loved West Midlands Police Chaplain and CPA retiring Branch Leader John Butcher BEM. Published a book review from CPA Trustee Heather Flanigan, and launched the Big Give, requesting donations from the membership in return for the gift of 'Blue Light' mugs. This initiative was simple but led to thousands of pounds of Gift Aided donations being raised.

In August, we reported on 'Something New', when Regional Co-ordinator Mike Quinnell represented CPA along with CPA Northumbria team at the first edition of the Cedarwood Festival. Now Chair of Trustees, Mandy Godfree attended the Parliamentary Prayer Breakfast at Westminster Hall and shared a table with Prime Minister Boris Johnson, and we launched CPA funded Right Now Media Licences to assist Branch Leaders with their Continuous Personal Development, and to promote excellence in CPA Leadership. As well as three other exciting events – [International Day of Prayer for Emergency Services](#), Regional Collaboration at Avon & Somerset plus the delivery of 500 crested Bibles to Kent Constabulary.

In September we reported on the breaking news in relation to Freedom of Speech legislation guidance from College of Policing, CPA Northern Ireland Bible week, a scriptural study by City of London Chaplain Tony Thomas and an encouragement that members simply using Amazon Smile had raised over £150 for CPA.

In October, we published a reminder that we are Crown Servants in respect to our late monarch Queen Elizabeth II. We reported a very successful prayer meeting at New Scotland Yard which involved Pastors from all across London. We said goodbye to late CPA member David King, and reported on our assistance to Christian Conference Trust as we helped them celebrate 100 years of service.

In November, we launched our best attended yet CPA online Alpha course and celebrated 1,300 crested New Testaments entering Lancashire Constabulary. Whilst reporting on current affairs; the launch of the Police Arboretum Memorial Consultation.

In December, we were honoured with a Christmas reflection from previous Executive Director Lee Russell. Plus, brand new Met CPA Deputy Branch Leader Ugo Isiodu reported on her visit to Spain to represent CPA at the Expresate Conference attended by International Christian Police representatives. A report on current Executive Director, Brian McCarthy's CPA supported trip to deliver Pointman Leadership training in Liberia, Africa. Plus, an investment opportunity for members to support Green Pastures supported living to close the year.

In addition to the magazines, the Executive Director has made over a dozen appearances on Premier Christian national radio, giving CPA updates, comment on current affairs affecting policing and monthly news roundups.

In terms of operations, 2022 was a more settled year. As with all sectors of the UK, we found ourselves adapting to the new normal in a world with receding covid restrictions. As in 2021, we remained fully operational. We successfully continued 'hybrid' working during 2022, 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. Remaining restrictions had a negligible effect on the charity's ability to engage with our members and partners in person. All of our commitments for Trustees and Council meetings were met through the year. Additionally, CPA were represented at the New Wine Conference at Harrogate in February and subsequently at the Elim Pentecostal Conference at Harrogate, where former Chair of Trustees Marie Reavey was a Keynote speaker. CPA Executive have continued to engage with National Police Chief's Council Positive Uplift Programme, Armed Response, Equality, Diversity and Inclusion plus Race, Religion and Belief streams. We are also active contributing members to the Federation run Police Association Strategic Lead group, and the Police Charities UK group. Through this last group we have managed to jointly procure an Oak Tree, which will be planted to the memory of our founder Catherine Gurney. 5 of the 9 charities she founded are still part of the PCUK group. The tree will be planted in Birmingham on the site of the Eternal Wall of answered prayer, with a QR code that will allow the millions of visitors each year to be educated with respect to Catherine's prodigious philanthropy and contribution to the wellbeing of police officers and their families for over a century.

Our Support, Encourage, Empower vision is continuing to pay dividends and we are experiencing encouraging feedback and stable growth of membership with new applications arriving almost every day. Greater Manchester Police Christian Network applied to rejoin CPA UK in January 2022, and were voted in by Trustees at the CPA National Conference in front of 90 delegates in Derbyshire in June. As planned in 2021, and reported in July's On and Off Duty magazine, CPA Trustees agreed to provide [Right Now Media](#) online resource licences for all Staff, Trustees and Leaders for 12 months for continuous personal development and scripture based resources for Branch support. In the months following issue, over 50 subscribed and were actively using the licences. At a monthly cost to CPA of £60, this was just over £1 per month per user for an extensive library of cutting-edge resources. Then November witnessed a CPA Leader's Conference, attended by almost ninety CPA leaders from around the UK. Leaders received Pointman Leadership and Communication Excellence Training at the conference. Feedback on the event, taken 2 months after return to work, was rated at 'First Class'. [Read the Report.](#)

The November conference also saw a change in the head roles of our Trustees, with Chair and Vice Chair

Marie Reavey and Phil Skedgell being replaced by trustees Mandy Godfree and Graham Norman respectively. This change was ratified by the Trustees and blessed by the National Chaplain at the conference.

CPA remains a National Voice for Christians in Policing. National representation remained stable. We saw further 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 2022. Systematically revising our processes to make them as lean and cost-effective as possible. The greatest saving was the implementation of a lighter version of [Sage](#) accounting software, generating a saving of almost £100 per month. We have invested some of this saving into a [SQUARE electronic card terminal](#), which has proved invaluable for taking phone payments and online donations, as well as transforming the sale of merchandise at conference. Following a 'Big Ask', donations increased in 2022. Coupling this with a generous bequest by a former CPA member of £10,000, we were able to return a small surplus against a planned deficit. As usual, we were able to submit all our Charity Commission financial documents on time.

In 2022, the focus of the Charity continued towards the second statement in our Mission; 'Encourage and Support Christians in the Police Service'. This included the provision of the Right Now Media licences, planned in last year's report, and described above, plus delivery of our best attended so far, well received and reported, Alpha course supported by the Executive Support Manager and our Regional Co-ordinator for the Northern regions.

Preliminary work took place with CPA Scotland Branch Leader Graham Alder, King's Church Aberdeen, and Holiday Inn Express at Dyce Airport to prepare for the National Conference which is planned for May 2023.

Future developments

In September 2022, we had a staff professional development day at Hayes Christian Conference Centre in Derbyshire, which identified a gap in Branch Leadership Support. This is being addressed with the development of a Branch Leader's Induction Process and a Guidebook. The process will be logged on our ChurchSuite database and the guidebook is scheduled to be published in late 2023, in time to be delivered at the Leader's Conference, November 2023 at High Leigh Christian Conference Centre.

Our vision for the coming period is to continue to Support, Empower and Encourage Christians in the Police Service (SEE). In order to become more readily available for strategic support and pastoral support we are planning to provide some more cutting-edge online leadership and wellbeing resources from Global Leadership Network. With a bespoke Global Leadership Summit at the 2023 Leader's Conference. The SEE Strategy will be formalised into ten themed areas provided by RADIUS network consultancy as a result of a 1-year training course provided by College of Policing across 2022/23 for the development of all Police Staff Support Networks. It is hoped the coming season will be one of closer collaboration between forces.

In addition to this we are hoping to develop Standard Operating Procedures, coupled with 'How-To' descriptions and videos for all roles within CPA. This is intended to create a level of resilience as we are such a small outfit. The loss of one team member is a strategic risk that could have a fairly large impact. The loss of two team members would have a significant effect on the operative ability of the charity. The SOPs along with the videos will hopefully provide a level of resilience that we have not previously enjoyed. Additionally, we are looking to produce a Human Resources Policy, as there are a few processes that could benefit from formalisation. E.g., annual leave – number of staff off at one time; amount of notice ideally required to take leave etc. We also have plans to rationalise the storage in the office, in order to review and retain, delete, or digitise the physically and electronically stored records effectively, we are developing an Information Management Process Strategy - IMPS. Policies are expected to be delivered by late 2023.

In 2022 Executive Director Brian McCarthy has worked alongside author John Phillips from BeaconLight Trust to create a booklet called 'Now What' aimed at people who find themselves in police custody for the first time. Contained within the pages are several 'Crime to Christ' testimonies along with Brian's testimony of being baptised by someone he had previously sent to prison. Preliminary work took place in 2022 and the booklets have been authorised for distribution in a number of force areas with 2,000 pre-orders for the booklets from 12 forces.

We will also be continuing to review the processes in the office to make incremental gains in effectiveness as we free up resources as per previous reported improvements. The ESM will be continuing to work towards the development of remote management of personal data for members through MyChurchSuite. On this topic, we aim to develop a budget spreadsheet to keep an eye on quarterly performance against planned spending. Already the lite Sage system is proving to be versatile. We will be better able to know how we are doing on a daily basis, and we will be able to develop an electronic stock control system, which we haven't previously been able to do.

The Charity's Coronavirus Action Plan has now been mothballed pending any revival of pandemic control measures. 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 have maintained a four-day week for our Administrator, based on extensive research published that this increases effectiveness. We have found this to be true in our experience. Our administrator reports she is accruing much less TOIL hours than in previous years. Finances remain challenging, although for the first time in years we experienced a surplus of £1,074 against a planned overspend of £27,966. Additionally, donations in 2022 were encouraging despite the economic downturn plus we hope we can reduce the overspend, in order to invest in growing our team of Regional Co-ordinators. During 2022 UK inflation was in double-figures and costs were exacerbated by energy-price hikes blamed on the invasion of Ukraine by Russia. We will continue 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 Reports. Further information about this exciting initiative can be obtained on this link: [#Faith Communities Guide to Engaging with Police](#)# Additionally, we will be sustaining and building upon our relationships with CPA partners. In particular we are working closely with Redeeming Our Communities and Eternal Wall of Answered Prayer.

The Executive Support Manager Tony Gale, along with our technical consultant Nick Amis, are planning to rebuild and update the architecture behind the CPA national and Met CPA websites in 2023.

Financial review

This year we witnessed a net surplus for the year of **£1,074** (in 2021 there was a net expenditure of £11,009). Unrestricted funds total **£118,355** (in 2021 it was £117,281).

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 2022 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 £37,751. Free reserves amount to £118,808, 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 (Chair)
K Harding
C Harries
P Littleton
G Norman (Vice Chair)
H Pearson
M Reavey
P Skedgell
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 25 September 2023 and signed on their behalf by:



M Godfree

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 2022, which are set out on pages 8 to 13.

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 accrual 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)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

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 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,

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: 25 September 2023

Christian Police Association

Statement of Financial Activities For the year ended 31 December 2022

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
	Note					
Income						
Donations	2	87,816	0		87,816	79,927
Investment income		1,762			1,762	2,760
Income from the charitable activities:						
Conferences and events		32,755			32,755	610
Other Income		3,964			3,964	810
Total income		126,297	0	0	126,927	89,261
Expenditure						
Charitable activities						
Conferences and events		26,400			26,400	-184
Support costs	3	97,437	0		97,437	99,266
Governance costs	4	1,386			1,386	1,188
Total expenditure		125,223	0	0	125,223	100,270
Net income/(expenditure) before investment gains/(losses)		1,074	0	0	1,074	-11,009
Net gains/(losses) on investments	9	0	0	571	571	6,189
Net income/(expenditure)		1,074	0	571	1,645	-4,820
Transfers between funds		0	0	0	0	0
Net movement in funds		1,074	0	0	1,645	-4,820
Fund balances brought forward		117,281	115	50,981	168,377	173,197
Fund balances carried forward		118,355	115	51,552	170,022	168,377

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 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	8	267	367
Fixed asset investments	9	51,552	50,981
Current assets			
Stock		5,190	5,190
Debtors	10	38,419	28,011
Cash at bank and in hand		82,343	92,245
		125,592	125,446
Creditors: amounts falling due within one year	11	-7,749	-8,417
Net current assets/(liabilities)		118,203	117,029
Total assets less liabilities		170,022	168,377
Funds	12		
Unrestricted		118,355	117,281
Restricted		115	115
		118,470	117,396
Permanent Endowment		51,552	50,981
		170,022	168,377

Approved by the Trustees on 25 September 2023 and signed on their behalf by:



M Godfree

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 2022

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 2022

2.	Donations	£	£	£	£
				2022	2021
		Unrestricted	Restricted		
	Donations & gift aid tax recovery	68,111		68,111	70,897
	Donations from branches	9,705		9,705	9,030
	Grants	0	0	0	0
	Legacies	10,000		10,000	0
		87,816	0	87,816	79,927
3.	Charitable activities				
	Support costs				
	On-Off Duty	900		900	1,655
	Purchases for resale	4,019		4,019	586
	Branch support	10,161		10,161	6,033
	Staff costs	69,808	0	69,808	75,153
	Office building costs	4,292		4,292	3,795
	Office running costs	6,023	0	6,023	8,251
	Promotion	1,878		1,878	3,693
	Conferences & training	256		256	0
	Depreciation	100		100	100
		97,437	0	97,437	99,266
4.	Governance costs				
	Independent Examination			804	780
	Trustees governance			408	408
	Annual report			174	-
				1,386	1,188
5.	Staff costs				
	Wages and salaries			69,501	74,858
	Social security costs			-	-
	Pension costs			307	295
				69,808	75,153
	The average full time equivalent number of employees was as follows:				
	Management			1.3	1.5
	Administration and support			1.5	1.7

6.	Transactions with related parties				
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2021: £Nil)				
7.	Net income				
	The net income is stated after charging:				
		Independent Examiners remuneration:		804	780
		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	13,325
	Depreciation				
	B/fwd		6,005	6,853	12,958
	Charge for year		100		100
	C/fwd		6,205	6,853	13,058
	Net book value				
	At 31/12/21		367	0	367
	At 31/12/22		267	0	267
9.	Fixed asset investment				
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares				
	Brought forward			50,981	44,792
	Value as restated				
	Net gains/(losses) on investments			571	6,189
				51,552	50,981
	The fixed assets investment is carried in the balance sheet at market value				
10.	Debtors				
	Prepayments			13,907	10,429
	Other debtors			24,512	17,582
				38,419	28,011
11.	Creditors: amounts falling due within one year				
	Other creditors			7,749	8,417
	Accrued expenses				
				7,749	8,417

12.	Accumulated Funds					
	a) Unrestricted					
	Brought forward				117,281	128,290
	Net movement on funds				1,074	-11,009
	Transfer (to)/from restricted funds				0	0
	Total Unrestricted funds carried forward				118,355	117,281
	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	44,792
	Net gains/(losses) on investments				571	6,189
					51,552	50,981
	Total fund balances				170,022	162,188
13	Analysis of net assets among funds					
			Unrestricted	Restricted	Permanent	Total
			Funds	Funds	endowment	Funds
			£	£	£	£
	Tangible fixed assets		267			267
	Fixed asset investments				51,552	51,552
	Cash at bank		82,228	115		82,343
	Other current assets		43,609			43,609
	Current liabilities		-7,749			-7,749
			118,355	115	51,552	170,022
						0
		Reserves policy				
		Free reserves	118,088			
		6 months salary	34,751			