

# **Christian Police Association**

**Report and Financial Statements  
For the year ended 31 December 2017**

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

# **Christian Police Association**

## **Report and Financial Statements For the year ended 31 December 2017**

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# **Christian Police Association**

## **Charity information at 31 December 2017**

### **Trustees**

K Banks-Lyon  
I Barber  
R Bartlett  
K Evans  
A Gale (Vice-Chair)  
M Godfree (appointed 21/4/2017)  
K Harding (appointed 21/4/2017)  
C Harries  
G John  
B Knott (resigned 13/11/2017)  
P Littleton  
B McCarthy (appointed 21/4/2017)  
H Pearson  
M Reavey (Chair)  
M Reid  
S Stewart  
Dave Valente (appointed 21/4/2017)  
A Varney (resigned 13/11/2017)  
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  
Nixon Mee Limited  
Unit 9 Whitwick Business Centre  
Stenson Road  
Coalville  
Leicestershire  
LE67 4JP

# **Christian Police Association**

## **Report of the Trustees For the year ended 31 December 2017**

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2017.

### **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 4 times 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. An additional object was approved by the Charity Commission in 2017. This extended our charitable purpose "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:

- 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**

2017 was a period of sustained and exciting growth for our charity. We welcomed two new branches to our charity and continue to work closely with other locations to help set up a CPA branch. We are so blessed that our charity operates across the majority (95%) of police service areas across the United Kingdom. Linked to this growth in branches, we have seen a significant growth (170% since 2015) in new members and friends. The enthusiasm and energy of our nationwide network of volunteer leaders, trustees, CPA members, friends and community partners is amazing. Our volunteers are supported by a small paid team and, together, we work tirelessly to progress the mission and vision of the CPA. Together, we continue to encourage and support our members nationwide.

CPA continues to give support in prayer, word and deed to the whole Police family. We advise in policy making, diversity issues, and are active in wellbeing and pastoral roles. We continue to build good relationships with other staff associations as we all have the sincere desire to support all those officers and staff within modern day policing.

In 2017, Police officers have given their lives in the course of their duty. Officers and staff have continued to step forward to protect communities in the face of terrorist acts and "day to day" policing across all the years that our charity has been in existence. We continue to pray for all those protecting our society. We are told that *"The light shines in the darkness and the darkness have not overcome it"* (John 1:5 NIV). Those who give their time, energy and support to policing are part of that light – perhaps the "blue light" - and it is a privilege to serve them through our charity.

# Christian Police Association

## Report of the Trustees

For the year ended 31 December 2017

### Future developments

We set up the new strand of “community partner” to the CPA in late 2016, and we have been so encouraged with the tremendous support we have received from those partners over the last year. We will continue to progress this strand of partnership with the charity in 2018.

In 2017, it was excellent to continue to build upon our relationship with our emergency services colleagues in Firefighters for Christ and also with the newly formed Christian Ambulance Network. We look forward to working together with these partners over the next year.

We are working closely with those Service areas where the charity does not have an active branch. We hope to see two more branches come on line within the network during 2018.

Across the UK, 2017 saw our local leaders and members engage in many events in furtherance of our Mission and Vision. We also made the decision to actively engage in large Christian festivals and events throughout the UK to promote the Mission of the CPA. This will continue in 2018.

### Financial review

The net income for the year amounted to £11,880 (5/4/2016-31/12/16: net expenditure £62,590). Unrestricted funds total £159,122 (5/4/2016-31/12/16: £147,242).

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 2017 the charity benefited from grants of £6,575 and legacies of £30,975.

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 £34,000. Free reserves amount to £158,337, 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:

K Banks-Lyon	C Harries	M Reid
I Barber	G John	S Stewart
R Bartlett	B Knott (resigned 13/11/2017)	Dave Valente (appointed 21/4/2017)
K Evans	P Littleon	A Varney (resigned 13/11/2017)
A Gale (Vice-Chair)	B McCarthy (appointed 21/4/2017)	M Watts
M Godfree (appointed 21/4/2017)	H Pearson	
K Harding (appointed 21/4/2017)	M Reavey (Chair)	

# **Christian Police Association**

## **Report of the Trustees**

**For the year ended 31 December 2017**

### **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 20 April 2018 and signed on its behalf by:

**M Reavey**

**Chair of Trustees**

I report on the accounts of the Trust for the year ended 31 December 2017, 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  
Nixon Mee Limited  
Unit 9 Whitwick Business Centre  
Stenson Road  
Coalville  
Leicestershire  
LE67 4JP

Date: 20 April 2018

# Christian Police Association

## Statement of Financial Activities For the year ended 31 December 2017

		Unrestricted Funds 2017	Restricted Funds 2017	Permanent Endowment Funds 2017	Total Funds 2017	Apr - Dec Total Funds 2016 Restated
		£	£	£	£	£
	<b>Note</b>					
<b>Income</b>						
Donations	<b>2</b>	97,093	5,075	-	<b>102,168</b>	44,463
Investment income		3,679	-	-	<b>3,679</b>	3,159
Income from the charitable activities:						
Conferences and events		24,111	-	-	<b>24,111</b>	14,735
Other Income		3,838	-	-	<b>3,838</b>	4,795
<b>Total income</b>		<b>128,721</b>	<b>5,075</b>	<b>-</b>	<b>133,796</b>	67,152
<b>Expenditure</b>						
<b>Charitable activities</b>						
Conferences and events		16,904	-	-	<b>16,904</b>	29,425
Support costs	<b>3</b>	97,426	5,075	-	<b>102,501</b>	98,086
Governance costs	<b>4</b>	2,511	-	-	<b>2,511</b>	2,231
<b>Total expenditure</b>		<b>116,841</b>	<b>5,075</b>	<b>-</b>	<b>121,916</b>	129,742
<b>Net income/ (expenditure) before investment gains/(losses)</b>	<b>5</b>	<b>11,880</b>	<b>-</b>	<b>-</b>	<b>11,880</b>	(62,590)
Net gains/(losses) on investments	<b>9</b>	-	-	(1,059)	<b>(1,059)</b>	4,561
<b>Net income/(expenditure)</b>		<b>11,880</b>	<b>-</b>	<b>(1,059)</b>	<b>10,821</b>	(58,029)
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>11,880</b>	<b>-</b>	<b>(1,059)</b>	<b>10,821</b>	(58,029)
Fund balances brought forward		147,242	115	58,311	<b>205,668</b>	263,697
<b>Fund balances carried forward</b>		<b>159,122</b>	<b>115</b>	<b>57,252</b>	<b>216,489</b>	205,668

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 2017

		31/12/2017	31/12/2016 Restated
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	8	785	923
Fixed asset investments	9	57,252	58,311
<b>Current assets</b>			
Stock		2,000	2,000
Debtors	10	2,943	2,813
Cash at bank and in hand		157,292	149,585
<b>Total current assets</b>		162,235	154,398
<b>Creditors:</b> amounts falling due within one year	11	( 3,783)	( 7,964)
<b>Net current assets/(liabilities)</b>		158,452	146,434
<b>Total assets less liabilities</b>		<u>216,489</u>	<u>205,668</u>
<b>Funds</b>	12		
Unrestricted		159,122	147,242
Restricted		115	115
		159,237	147,357
Permanent Endowment		57,252	58,311
		<u>216,489</u>	<u>205,668</u>

Approved by the Trustees on 20 April 2018 and signed on its behalf by

**M Reavey**

**Trustee**

The notes form part of these financial statements

# Christian Police Association

## Notes to the Financial Statements For the year ended 31 December 2017

### 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.

#### h) Reconciliation of funds per previous GAAP to funds determined under FRS 102

##### Permanent endowment fund

	£
Fund balances as previously stated	23,495
Uplift to market value	30,255
<b>Fund balance as restated</b>	<b>53,750</b>

# Christian Police Association

## Notes to the Financial Statements - continued For the year ended 31 December 2017

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31/12/17	31/12/17	31/12/17	6/4/16-31/12/16
		£	£	£	£
2.	Donations				
	Donations and gift aid tax recovery	63,111	-	63,111	43,743
	Donations from branches	1,507	-	1,507	720
	Grants	1,500	5,075	6,575	-
	Legacies	30,975	-	30,975	-
		<u>97,093</u>	<u>5,075</u>	<u>102,168</u>	<u>44,463</u>
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		31/12/17	31/12/17	31/12/17	6/4/16-31/12/16
		£	£	£	£
3.	Charitable activities				
	Support costs				
	On-Off duty	4,895	-	4,895	5,177
	Purchases for resale	1,533	-	1,533	946
	Branch support	6,834	-	6,834	7,162
	Staff costs	65,542	5,075	70,617	62,870
	Office building costs	3,898	-	3,898	2,871
	Office running costs	6,022	-	6,022	8,454
	Promotion	6,432	-	6,432	8,979
	Conferences & training	2,132	-	2,132	1,510
	Depreciation	138	-	138	117
		<u>97,426</u>	<u>5,075</u>	<u>102,501</u>	<u>98,086</u>
4.	Governance costs			31/12/17	6/4/16-31/12/16
				£	£
	Independent examination			770	750
	Trustees governance			709	669
	Annual report			1,032	812
				<u>2,511</u>	<u>2,231</u>
5.	Staff costs			31/12/17	6/4/16-31/12/16
				£	£
	Wages and salaries			68,584	61,484
	Social security costs			1,625	1,230
	Pension costs			408	156
				<u>70,617</u>	<u>62,870</u>
	The average full time equivalent number of employees was as follows:				
				31/12/17	6/4/16-31/12/16
	Management			1.2	1.7
	Administration and support			<u>2</u>	<u>2</u>
6.	Transactions with related parties				
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (5/4/2016-31/12/16: £Nil).				

# Christian Police Association

## Notes to the Financial Statements - continued For the year ended 31 December 2017

<b>7. Net income</b>		<b>31/12/17</b>	<b>6/4/16- 31/12/16</b>
		<b>£</b>	<b>£</b>
The net income is stated after charging:			
Independent Examiners remuneration:		770	750
Depreciation		138	117
		<u>          </u>	<u>          </u>
<b>8. Tangible fixed assets</b>			
	<b>Fixtures and Fittings</b>	<b>Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2017	6,472	6,583	13,325
Additions	-	-	-
At 31 December 2017	<u>6,472</u>	<u>6,853</u>	<u>13,325</u>
<b>Depreciation</b>			
At 1 January 2017	5,549	6,853	12,402
Charge for year	138		138
At 31 December 2017	<u>5,687</u>	<u>6,853</u>	<u>12,540</u>
<b>Net book value</b>			
At 31 December 2017	<u>785</u>	<u>-</u>	<u>785</u>
At 31 December 2016	<u>923</u>	<u>-</u>	<u>923</u>
<b>9. Fixed Asset investment</b>		<b>31/12/17</b>	<b>31/12/16</b>
		<b>£</b>	<b>£</b>
The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares			
Brought forward		58,311	23,495
Prior year net gains/(losses) on investments			30,255
		<u>          </u>	<u>          </u>
Value as restated			53,750
Net gains/(losses) on investments for the year		(1,059)	4,561
		<u>57,252</u>	<u>58,311</u>
		<u>          </u>	<u>          </u>
The fixed assets investment is carried in the balance sheet at market value			
<b>10. Debtors</b>		<b>31/12/17</b>	<b>31/12/16</b>
		<b>£</b>	<b>£</b>
Prepayments		961	-
Other debtors		1,982	2,813
		<u>2,943</u>	<u>2,813</u>
		<u>          </u>	<u>          </u>
<b>11. Creditors: amounts falling due within one year</b>		<b>31/12/17</b>	<b>31/12/16</b>
		<b>£</b>	<b>£</b>
Other creditors		3,033	6,964
Accrued expenses		750	1,000
		<u>3,783</u>	<u>7964</u>
		<u>          </u>	<u>          </u>

# Christian Police Association

## Notes to the Financial Statements - continued For the year ended 31 December 2017

12. Funds	31/12/17 £	31/12/16 £
<b>a) Unrestricted</b>		
Brought forward at 1 January 2017	147,242	202,778
Net movement on funds	11,880	(55,536)
Transfer (to)/from restricted funds	-	-
<b>Total Unrestricted funds carried forward at 31 December 2017</b>	<b>159,122</b>	<b>147,242</b>
<b>b) Restricted</b>		
Brought forward at 1 January 2017	115	7,169
Income to the funds	5,075	707
Expenditure from the funds	( 5,075)	( 7,761)
Transfer (to)/from unrestricted funds	-	-
<b>Total Restricted funds carried forward at 31 December 2017</b>	<b>115</b>	<b>115</b>
<b>Restricted funds are held for the following activities:</b>		
New Testaments	115	115
	<b>115</b>	<b>115</b>
	<b>31/12/17 £</b>	<b>31/12/16 £</b>
<b>c) Permanent Endowment</b>		
Brought forward at 1 January 2017	58,311	23,495
Prior year net gains/(losses) on investments		30,255
Fund balance as restated		53,750
Net gains/(losses) on investments	(1,059)	4,561
<b>Total Permanent Endowment funds carried forward at 31 December 2017</b>	<b>57,252</b>	<b>58,311</b>
<b>Total fund balances</b>	<b>216,489</b>	<b>205,668</b>

## 13. Analysis of net assets among funds

	Unrestricted Funds £	Restricted Funds £	Permanent endowment Funds £	Total Funds £
Tangible fixed assets	785	-	-	785
Fixed asset investments	-	-	57,252	57,252
Cash at bank	157,177	115	-	157,292
Other current assets	4,943	-	-	4,943
Current liabilities	( 3,783)	-	-	( 3,783)
	<b>159,122</b>	<b>115</b>	<b>23,495</b>	<b>216,489</b>