

Christian Police Association
Report and Financial Statements
For the year ended 31 December 2018

Registered charity numbers:
220482 England and Wales SC043784
Scotland

Christian Police Association

Report and Financial Statements For the year ended 31 December 2018

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Christian Police Association

Charity information at 31 December 2018

Trustees

G Alder
K Banks-Lyon
R Bartlett
K Evans
A Gale (Vice-Chair)
M Godfree
K Harding
C Harries
P Littleton
H Pearson
M Reavey (Chair)
M Reid
P Skedgell
Dave 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
Nixon Mee Limited
Unit 9 Whitwick Business Centre
Stenson Road
Coalville
Leicestershire
LE67 4JP

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2018.

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.

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Report of the Trustees

For the year ended 31 December 2018

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:

- 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

2018 was a period of change and growth for our charity. We welcomed Deputy Chief Constable Paul Netherton (Devon and Cornwall Police) as our new President in November 2018. Our thanks go to Sir Matt Baggott upon his retirement as President. Sir Matt had been appointed President of the Charity at CPA Leaders Conference in October 2007. At that time Sir Matt said *"In over thirty years of policing, I have found God to be both personal and practical, helping me through both the good and the difficult times with a love that is both constant and true."* We all thank Sir Matt for his friendship and service which has been Constant and True.

We welcomed more new branches to our network in 2018, and we continue to work closely with other locations to help set up further CPA branches. We are so blessed that our charity operates across the majority of Police Service areas across the United Kingdom. Linked to this growth in branches, we have seen a continued growth in new members and friends. 2018 saw the commencement of a restructure of staffing which has created additional "operational" posts in our drive to continue to support our members both locally and nationally.

As outlined in last year, our continuing desire to engage 'community partners' of the CPA continues to encourage us with the tremendous support we have received from those partners.

Future developments

During the latter stages of 2018, Marie Reavey, the Chair of our Trustees was seconded to work alongside the exciting initiative called 'Faith and Police Together' with the aim of building links between local police and their local faith communities.

We believe that faith communities have a major role to play in bringing about community transformation and cohesion. When the police and faith communities work together to tackle some of the issues the police are

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Report of the Trustees

For the year ended 31 December 2018

facing we see lives and communities transformed. This, in turn can lead to reduced demand on police services, which provides a valuable contribution to a service that has extensive demands placed upon it.

The project has identified 4 priority areas to concentrate on and to encourage faith communities to engage with in the year ahead. These being **addiction, homelessness, youth gang and knife crime and loneliness.**

There are many projects and evidence of good practice already in existence and it is hoped to utilise and work with some of those projects to help give faith communities templates and ideas to assist them locally to meet their needs. We look forward to the continued development of this project in 2019

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

We made the decision in 2018 to actively engage in large Christian festivals and events throughout the UK to promote the Mission of the CPA. Across the UK our local leaders and members engage in many events in furtherance of our Mission and Vision. It is planned that this will continue in 2019.

Financial review

The net expenditure for the year amounted to £7,725 (2017: net income £11,880). Unrestricted funds total £151,397 (2017: £159,122).

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 2018 the charity benefited from grants of £2,231 and legacies of £3,900.

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 £33,000. Free reserves amount to £150,389, 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:

G Alder (appointed 20 April 2018)	P Littleton
K Banks-Lyon	B McCarthy (resigned 12 June 2018)
I Barber (resigned 12 June 2018)	H Pearson
R Bartlett (resigned 24 January 2019)	M Reavey (Chair)
K Evans	M Reid (resigned 8 January 2019)
A Gale (Vice-Chair)	S Stewart (resigned 12 June 2018)
M Godfree	P Skedgell (appointed 12 November 2018)
K Harding	D Valente
C Harries	M Watts
G John (resigned 21 April 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:

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Report of the Trustees

For the year ended 31 December 2018

- 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 26 April 2019 and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'M Reavey', with a stylized, flowing script.

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 2018, 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
Nixon Mee Limited

Christian Police Association

Unit 9 Whitwick Business Centre
Stenson Road
Coalville
Leicestershire
LE67 4JP

Date: 26 April 2019

Statement of Financial Activities For the year ended 31 December 2018

	Note	Unrestricted £	Restricted £	Permanent Endowment £	Total £	Total £
Income						
Donations	2					
Investment income		77,716	2,231	-	79,947	102,168
Income from the charitable activities:		3,664	-	-	3,664	3,679
Conferences and events						
Other Income		32,198	-	-	32,198	24,111
		4,357	-	-	4,357	3,838
Total income		<u>117,935</u>	<u>2,231</u>	<u>-</u>	<u>120,166</u>	<u>133,796</u>
Expenditure Charitable activities						
Conferences and events						
Support costs	3					
Governance costs	4					
		26,533	-	-	26,533	16,904
Total expenditure		96,772	2,231	-	98,003	102,501
		2,355	-	-	2,355	2,511
Net income/ (expenditure) before investment gains/(losses)	5	<u>125,660</u>	<u>2,231</u>	<u>-</u>	<u>127,891</u>	<u>121,916</u>
Net losses on investments	9					
Net income/(expenditure)		(7,725)	-	-	(7,725)	11,880
Transfers between funds			-	-	(8,469)	(8,469) (1,059)
Net movement in funds		<u>(7,725)</u>	<u>-</u>	<u>(8,469)</u>	<u>(16,194)</u>	<u>10,821</u>
Fund balances brought forward						
Funds 2018		<u>(7,725)</u>	<u>Funds 2017</u>	<u>(8,469)</u>	<u>10,821</u>	<u>(16,194)</u>
		159,122	115	57,252	216,489	205,668
Fund balances carried forward		<u>151,397</u>	<u>115</u>	<u>48,783</u>	<u>200,295</u>	<u>205,668</u>

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

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The notes form part of these financial statements

Balance Sheet 31 December 2018

		2018	2017
	Note	£	£
Fixed assets			
Tangible assets	8	667	785
Fixed asset investments	9	48,783	57,252
Current assets			
Stock		2,000	2,000
Debtors	10	3,412	2,943
Cash at bank and in hand		147,987	157,292
Total current assets		153,399	162,235
Creditors: amounts falling due within one year	11	(2,554)	(3,783)
Net current assets/(liabilities)		150,845	158,452
Total assets less liabilities		<u>200,295</u>	<u>216,489</u>
Funds	12		
Unrestricted		151,397	159,122
Restricted		115	115
		151,512	159,237
Permanent Endowment		<u>48,783</u>	<u>57,252</u>
		<u>200,295</u>	<u>216,489</u>

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Approved by the Trustees on 26 April 2019 and signed on its behalf by



M Reavey

Trustee

The notes form part of these financial statements

Notes to the Financial Statements For the year ended 31 December 2018

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

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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.

Notes to the Financial Statements - continued For the year ended 31 December 2018

2.	Donations	Funds	Unrestricted	Restricted	Total	Total
2018	2018	2017	Funds	Funds	Funds	2018
			£	£	£	£
	Donations and gift aid tax recovery		70,482	-	70,482	63,111
	Donations from branches		3,334	-	3,334	1,507
	Grants		-	2,231	2,231	6,575
	Legacies		3,900	-	3,900	30,975
			<u>77,716</u>	<u>2,231</u>	<u>79,947</u>	<u>102,168</u>

3.	Charitable activities	Funds	Unrestricted Funds	Restricted Funds	Total Funds	Total
2018	2018	2017	Support costs £	£	£	2018 £
	On-Off duty		4,367	-	4,367	4,895
	Purchases for resale		755	-	755	1,533
	Branch support		6,216	-	6,216	6,834
	Staff costs		66,256	1,375	67,631	70,617
	Office building costs		4,400	-	4,400	3,898
	Office running costs		5,893	856	6,749	6,022
	Promotion		5,441	-	5,441	6,432
	Conferences & training		3,326	-	3,326	2,132
	Depreciation		118	-	118	138

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<u>96,772</u>	<u>2,231</u>	<u>98,003</u>	<u>102,501</u>
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4. Governance costs

	2018	2017
	£	£
Independent examination	768	770
Trustees governance	541	709
Annual report	1,032	1,032
	<u>2,341</u>	<u>2,511</u>

5. Staff costs

	2018	2017
	£	£
Wages and salaries	66,059	68,584
Social security costs	1,257	1,625
Pension costs	315	408
	<u>67,631</u>	<u>70,617</u>

The average full time equivalent number of employees was as follows:

	2018	2017
Management	1	1.2
Administration and support	1.8	2

6. Transactions with related parties

Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2017: £Nil).

Christian Police Association

Notes to the Financial Statements - continued For the year ended 31 December 2018

7. Net income	2018	2017
	£	£
The net income is stated after charging:		
Independent Examiners remuneration:	768	770
Depreciation	118	138
	<u> </u>	<u> </u>
8. Tangible fixed assets Fixtures and		
	Fittings	Equipment
	£	£
Cost		Total
At 1 January 2018	6,472	13,325
Additions	-	-
At 31 December 2018	<u>6,472</u>	<u>13,325</u>
Depreciation		
At 1 January 2018	5,687	12,540
Charge for year	118	118
At 31 December 2018	<u>5,805</u>	<u>12,658</u>
Net book value		
At 31 December 2018	<u>667</u>	<u>667</u>
At 31 December 2017	<u>785</u>	<u>785</u>
9. Fixed Asset investment	2018	2017
	£	£
The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares		
Brought forward	57,252	58,311
Net losses on investments for the year	(8,469)	(1,059)
	<u>48,783</u>	<u>57,252</u>
The fixed assets investment is carried in the balance sheet at market value		
10. Debtors	2018	2017
	£	£
Prepayments	527	961
Other debtors	2,885	1,982
	<u>3,412</u>	<u>2,943</u>
11. Creditors: amounts falling due within one year	2018	2017
	£	£
Other creditors	1,804	3,033

Accrued expenses

750

750

2,554

3,783

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Notes to the Financial Statements - continued For the year ended 31 December 2018

151,397

159,122

b) Restricted

Brought forward at 1 January 2018

115

115

Income to the funds

2,231

5,075

Expenditure from the funds

(2,231)

(5,075)

Transfer (to)/from unrestricted funds

-

-

12. Funds

2018

2017

£

£

a) Unrestricted

Brought forward at 1 January 2018

159,122

147,242

Net movement on funds

(7,725)

11,880

Transfer (to)/from restricted funds

-

-

Total Unrestricted funds carried forward at 31 December 2018

**Total Restricted funds carried forward at 31
December 2018**

115

115

Restricted funds are held for the following activities:

New Testaments

115	115
<u>115</u>	<u>115</u>

48,783	57,252
<u>200,295</u>	<u>216,489</u>

	2018	2017
	£	£
c) Permanent Endowment		
Brought forward at 1 January 2018	57,252	58,311
Net losses on investments	(8,469)	(1,059)
Total Permanent Endowment funds carried forward at 31 December 2018		

Total fund balances

13. Analysis of net assets among funds

	Unrestricted Funds	Restricted Funds	Permanent endowment Funds	Total Funds
	£	£	£	£
Tangible fixed assets	667	-	-	667
Fixed asset investments	-	-	48,783	48,783
Cash at bank	147,872	115	-	147,872
Other current assets	5,412	-	-	5,412
Current liabilities	(2,554)	-	-	(2,554)
	<u>151,397</u>	<u>115</u>	<u>48,783</u>	<u>200,295</u>