

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2021**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2021

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST
TRUSTEES ANNUAL REPORT
For the year ended 5 April 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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)

1. Objectives and Activities

The object of the charity, as detailed in the trust deed, is the relief in conditions of need of members of the Northumbria Police or former members of those police forces previously existing within the Northumbria Police area and the wives, widows, children and other dependents of such persons.

2. Contribution by Volunteers

There are no volunteers currently in the charity

3. Achievements and Performance

The last year has seen the trust continue to support numerous officers who were requiring support. This has mainly been breaks at the log cabin in the Lake District. This is carefully managed. Every officer granted a break has been able to be accommodated. Due to COVID lockdowns and restrictions there has been a backlog of members awaiting a respite break, however this has been managed robustly and alternative breaks have been offered to ensure the necessary respite breaks are taken at the earliest opportunity when most needed.

Continuing stressful incidents have reinforced the need for the fund to be available to support officers involved in a variety of situations.

The charity also funds floral tributes for deaths of retired and serving police officers, as well as providing out-of-pocket expenses for those attending convalescent homes.

Income has been maintained by carefully budgeting and the assistance of financial advisors. We continue to explore new ways of maintaining our activities and other avenues of fundraising.

4. Investments

Continued investment with Brewin Dolphin

5. Financial review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £31,853 (2020: £49,808) and expenditure of £30,146 (2020: £172,587). There was an operating surplus of £1,707 (2020: deficit of £122,779).

At 4 April 2021, the Charity had net assets of £1,239,514 (2020: £1,042,347).

Reserves policy/Going concern

The Trustees consider the level of reserves, £909,356 (2020: £709,440), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

6. Plans for future periods

The trust aims to continue to build on the good work of the previous year. Work continues to convert the few remaining non-covenanted members in order to maximise the tax relief available to the charity.

A new lodge was purchased in 2020 and following delays due to COVID-19, it was able to take members from September 2020 when COVID restrictions allowed. Regular ongoing maintenance of the holiday home will continue to take place to maintain it to a high standard, and funds are available to do this.

In March 2020 COVID-19 hit the UK. Due to this the committee put the following measures in place to be able to continue supporting its members:

All committee meetings were to be conducted online

A Brewin Dolphin representative was invited to address the committee at an online meeting regarding our investments.

The committee ensured that Government Guidelines were followed for COVID-19.

The holiday lodge site at Fallbarrow was contacted to ensure we were aware of any changes they were making due to COVID-19.

The Secretary updated the joining instructions for members to ensure they were COVID-19 compliant.

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TRUSTEES ANNUAL REPORT
For the year ended 5 April 2021

Following lockdown in March 2020 and the process of a new lodge being purchased, there were no members able to visit the lodge. From September 2020, once restrictions eased, members started to return to the lodge in a limited capacity to ensure Government COVID rules were adhered to.

The committee agreed that the lodge would have to be closed to members when another lockdown occurred from January 2021. It was hopeful that the lodge would be reopened in April 2021 following the end of Lockdown and then easing of strict restrictions.

7. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	The Northumbria Police (Lillian Eve Memorial) Trust
Charity number	507081
Trustees/Members of the Board	L. Woodward D. Woodward A. Hewitt J. Watts J Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodfine D Barton (commenced 20/09/21) W. Laider (resigned 20/09/21)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Lloyds Bank
Investment advisor	Brewin Dolphin

8. Structure, governance and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

9. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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 15/11/2021 and signed on their behalf by:

Angela Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 05 April 2021

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2021, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not 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.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 13.12.2021

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2021

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	6	-	-	2,002
Charitable activities				
Other trading activities	7	14,163	14,163	19,689
Investments	8	17,690	17,690	28,117
Total income		31,853	31,853	49,808
<u>Expenditure on:</u>				
Investment management costs	9	7,997	7,997	9,461
Charitable activities				
Operation of the charity	10	22,149	22,149	163,126
Total expenditure		30,146	30,146	172,587
Net income/(expenditure) before investment gains/(losses)		1,707	1,707	(122,779)
Net gains/(losses) on investments	16	195,460	195,460	(115,756)
Net income/(expenditure) and net movement of funds		197,167	197,167	(238,535)
<u>Reconciliation of funds</u>				
Total funds brought forward		1,042,347	1,042,347	1,280,882
Total funds carried forward		1,239,514	1,239,514	1,042,347

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2021

	Notes	£	Total 2021 £	£	Total 2020 £
Fixed assets					
Tangible assets	15		330,158		332,907
Investments	16		847,818		653,898
Total fixed assets			1,177,976		986,805
Current assets					
Debtors	18	2,702		5,779	
Investments	16	38,891		27,658	
Cash at bank and in hand	19	20,725		66,920	
Total current assets			62,318	100,357	
Creditors: amounts falling due within one year	20	(780)		(44,815)	
Net current assets			61,538		55,542
Total assets less current liabilities			1,239,514		1,042,347
Total net assets or liabilities			1,239,514		1,042,347
Funds of the charity					
Unrestricted income funds			1,239,514		1,042,347
Total funds			1,239,514		1,042,347

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 10.12.2021

and are signed on its behalf by: A Hewitt
Treasurer

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) and the Charities Act 2011.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,239,514 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property

Straight line for a useful life of 50 years

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

Analysis of income

	Unrestricted Funds £	Total 2021 £	Total 2020 £
6 Donations and legacies			
Other	-	-	2,002
	<u>-</u>	<u>-</u>	<u>2,002</u>
7 Other trading activities			
Subscriptions	14,163	14,163	19,689
	<u>14,163</u>	<u>14,163</u>	<u>19,689</u>
8 Income from investments			
Income on investments	17,690	17,690	28,117
	<u>17,690</u>	<u>17,690</u>	<u>28,117</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2021 £	Total 2020 £
9 Expenditure on investments			
Investment management costs	7,997	7,997	9,461
	<u>7,997</u>	<u>7,997</u>	<u>9,461</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	6,475	6,475	15,566
Donations and Grants	2,959	2,959	1,160
<u>Support costs</u>			
Insurance	575	575	916
Office equipment costs	1,743	1,743	544
Depreciation	7,836	7,836	7,734
Loss on disposal of asset	-	-	134,335
Other expenses	131	131	185
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	780	780	780
Trustee expenses	150	150	295
Treasurer expenses	750	750	-
Secretary expenses	750	750	1,500
Bank charges	-	-	114
	<u>22,149</u>	<u>22,149</u>	<u>163,126</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

11 Fees for examination of the accounts

	2021	2020
	£	£
Independent examiner's fees for reporting on the accounts	780	780
	780	780

12 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff.

13 Transactions with trustees

The trustees have been paid remunerations and received other benefits from an employment with their charity or a related entity.

In the period the charity has paid trustees remuneration and benefits.

Name	Remuneration	Pension	Other	Total	Total
	£	£	£	2021	2020
				£	£
A Hewitt	750	-	-	750	750
D Woodward	375	-	-	375	750
L Woodfine	375	-	-	375	-

Allowance for time spent on the charity activities but, not as a trustee.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2021	2020
	£	£
Travel	75	150
Other	75	145
	150	295

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

	Freehold Property	Total 2021	Total 2020
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	386,648	386,648	359,643
Additions	5,087	5,087	195,000
Disposals	-	-	(167,995)
Balance carried forward	<u>391,735</u>	<u>391,735</u>	<u>386,648</u>
Depreciation			
Basis	SL		
Rate	50 years		
Balance brought forward	53,741	53,741	66,167
Depreciation charge for year	7,836	7,836	7,734
Disposals	-	-	(20,160)
Balance carried forward	<u>61,577</u>	<u>61,577</u>	<u>53,741</u>
Net book value			
Brought forward	<u>332,907</u>	<u>332,907</u>	<u>293,476</u>
Carried forward	<u>330,158</u>	<u>330,158</u>	<u>332,907</u>
Gain/loss on disposal of fixed asset		£	£
		2021	2020
Cost of asset		-	167,995
Less accumulated depreciation		-	(20,160)
Less part exchange value		-	(13,500)
Loss on disposal of asset		<u>-</u>	<u>134,335</u>
16 Fixed asset investments		£	£
		2021	2020
Valuation at the beginning of the reporting period	653,898	944,149	
Acquisitions during the reporting period	111,215	267,838	
Disposals during the reporting period	(112,755)	(442,333)	
Revaluation during the reporting period	195,460	(115,756)	
Valuation as at 5th April 2021	<u>847,818</u>	<u>653,898</u>	

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

Cash element of investments	£	£
	2021	2020
Opening balance at beginning of reporting period	27,658	14,507
Acquisitions during the reporting period	(111,215)	(267,838)
Disposals during the reporting period	112,755	442,333
Dividends received during the reporting period	17,690	28,117
Transfer in/(out) during the reporting period	-	(180,000)
Management fee for the reporting period	(7,997)	(9,461)
Net cash gain/(loss) as at 5th April 2021	38,891	27,658
Total investment value as at 5th April 2021	886,709	681,556

17 Loans

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	5,800
2016-17 Repayments	(745)
2017-18 Repayments	(1,788)
2020-21 Repayments (debtor)	(3,267)
	-

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
2020-21 Repayments (Debtor)	(2,000)
	-

Loan period is three years and is to a user of the services of the trust.

	£
Loan principal	2,000
	2,000

18 Debtors and prepayments (receivable within 1 year)

	2021	2020
	£	£
Loans	2,000	5,267
Prepayments	702	512
	2,702	5,779

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2021

19 Cash at bank and in hand

	2021 £	2020 £
Cash at bank Lloyds	20,725	66,920
	<u>20,725</u>	<u>66,920</u>

20 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Asset payments	-	44,035
Accruals		
Independent examination of accounts	780	780
	<u>780</u>	<u>44,815</u>

21 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the debtors have been received and the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	1,042,347	31,853	165,314	-	1,239,514
Totals	<u>1,042,347</u>	<u>31,853</u>	<u>165,314</u>	<u>-</u>	<u>1,239,514</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

23 Capital commitments

As at 05 April 2021, the charity had no capital commitments (2020 -£nil)

24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	330,158	330,158	332,907
Investments	847,818	847,818	653,898
Cash at bank and in hand	20,725	20,725	66,920
Other net current assets/(liabilities)	40,813	40,813	(11,378)
	<u>1,239,514</u>	<u>1,239,514</u>	<u>1,042,347</u>