

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 05 April 2024**

Charity Number 507081

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2024

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THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2024.

The financial statements comply with the Charities Act 2022, 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 October 2019).

1. Objectives, strategies and activities for the year

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 again seen the trust continue to support numerous officers who were requiring support, mainly by continuing to provide short breaks at the log cabin in the Lake District.

The trust continues to support floral tributes for exceptional circumstances as agreed by the committee. Tributes are no longer sent for every officer following death. Retired officers from 15/01/24 will continue to pay subscriptions to the fund to remain members.

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 provides 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. Fundraising

No fundraising has taken place

5. Investments

Continued investment with Brewin Dolphin

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

6. Financial review

Review of the year

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

During the year the Charity had income of £36,677 (2023: £39,140) and expenditure of £61,134 (2023: £59,746). There was an operating surplus of £47,979 (2023: £87,574 deficit).

At 5 April 2024, the Charity had net assets of £1,215,001 (2023: £1,167,022).

Reserves policy/Going concern

The Trustees consider the level of free reserves, £983,891 (2023: £902,896), 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.

7. Plans for future periods

The trust aims to continue to build on the good work of the previous year. Benevolent fund representatives continue to speak to their colleagues to promote the charity and attend group sessions to speak to new student officers at the start of their careers.

The holiday lodge at Fallbarrow is still being used regularly by members and regular ongoing maintenance of the holiday home continues to take place to maintain it to a high standard, and funds are available to do this.

A Brewin Dolphin representative continues to maintain regular contact with the charity regarding the investment portfolio. He is invited to attend trust meetings at least annually to provide a full update in addition to all trustees.

8. 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 and Members of the Board	L. Woodfine D. Woodward A. Hewitt J. Bowman R. Blenkinsop I. Drummond A Hutchinson L Woodward

Independent Examiner

Doug Maltman FMAAT
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

9. Structure, governance and management

Governing Document

The organisation is a Charitable Trust. The Charitable Trust was established under a Memorandum of Association, which established the objects and powers of the Charitable Trust and is governed under its Articles of Association. In the event of a winding up any member (who is a trustee) 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

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.

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

TRUSTEES ANNUAL REPORT

For the year ended 05 April 2024

10. 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 28.01.2025 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 2024

I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2024, which are set out on pages 6 to 15.

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 2022 ("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
Fellow of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 28.01.2025

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2024

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>				
Donations and legacies	6	614	614	1,517
Charitable activities				
Other trading activities	7	16,312	16,312	15,894
Investments	8	19,751	19,751	21,729
Total income		36,677	36,677	39,140
<u>Expenditure on:</u>				
Investment management costs	9	8,713	8,713	5,707
Charitable activities				
Operation of the charity	10	52,421	52,421	54,039
Total expenditure		61,134	61,134	59,746
Net income/(expenditure) before investment gains/(losses)		(24,457)	(24,457)	(20,606)
Net gains/(losses) on investments	16	72,436	72,436	(66,968)
Net income/(expenditure) and net movement of funds		47,979	47,979	(87,574)
<u>Reconciliation of funds</u>				
Total funds brought forward		1,167,022	1,167,022	1,254,596
Total funds carried forward		1,215,001	1,215,001	1,167,022

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 8 to 15 form an integral part of these accounts.

BALANCE SHEET

As at 05 April 2024

	Notes	£	Total 2024 £	£	Total 2023 £
Fixed assets					
Tangible assets	15		231,110		264,126
Investments	16		925,513		811,438
Total fixed assets			1,156,623		1,075,564
Current assets					
Debtors	17	807		772	
Investments	16	44,997		75,598	
Cash at bank and in hand	18	14,398		15,988	
Total current assets			60,202	92,358	
Creditors: amounts falling due within one year	19	(1,824)		(900)	
Net current assets			58,378		91,458
Total assets less current liabilities			1,215,001		1,167,022
Total net assets or liabilities			1,215,001		1,167,022
Funds of the charity					
Unrestricted income funds			1,215,001		1,167,022
Total funds			1,215,001		1,167,022

The notes on pages 8 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on: 28.01.2025

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 2024

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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

The Northumbria Police (Lillian Eve Memorial) Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,215,001 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.

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 2024

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 2024

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 2024

Analysis of income

	Unrestricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies			
Donations and gifts	150	150	207
Other	464	464	1,310
	<u>614</u>	<u>614</u>	<u>1,517</u>
7 Other trading activities			
Subscriptions	16,312	16,312	15,894
	<u>16,312</u>	<u>16,312</u>	<u>15,894</u>
8 Income from investments			
Income on investments	19,751	19,751	21,729
	<u>19,751</u>	<u>19,751</u>	<u>21,729</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2024 £	Total 2023 £
9 Expenditure on investments			
Investment management costs	8,713	8,713	5,707
	<u>8,713</u>	<u>8,713</u>	<u>5,707</u>
10 Charitable activities			
<u>Direct costs</u>			
Lodge and travel expenses	14,156	14,156	4,748
Charitable activities	634	634	11,646
<u>Support costs</u>			
Insurance	1,320	1,320	817
Office equipment costs	642	642	876
Depreciation	33,016	33,016	33,016
Other expenses	20	20	129
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	924	924	864
Trustee expenses	209	209	443
Treasurer expenses	750	750	750
Secretary expenses	750	750	750
	<u>52,421</u>	<u>52,421</u>	<u>54,039</u>

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

11 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	924	864
	<u>924</u>	<u>864</u>

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 2024 £	Total 2023 £
A Hewitt	750	-	-	750	750
L Woodfine	750	-	-	750	750

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

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2024 £	2023 £
Travel	415	250
Other	210	443
	<u>625</u>	<u>693</u>

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 2024

	Freehold Property	Total 2024	Total 2023
	£	£	£
15 Tangible fixed assets			
Cost			
Balance brought forward	391,735	391,735	391,735
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	391,735	391,735	391,735
Depreciation			
Basis	SL		
Rate	10%		
Balance brought forward	127,609	127,609	94,593
Depreciation charge for year	33,016	33,016	33,016
Disposals	-	-	-
Balance carried forward	160,625	160,625	127,609
Net book value			
Brought forward	264,126	264,126	297,142
Carried forward	231,110	231,110	264,126
16 Fixed asset investments			
	£	£	
	2024	2023	
Valuation at the beginning of the reporting period	811,438	866,230	
Acquisitions during the reporting period	117,543	62,606	
Disposals during the reporting period	(75,904)	(50,430)	
Revaluation during the reporting period	72,436	(66,968)	
Valuation as at 5th April 2024	925,513	811,438	
Cash element of investments (current asset)			
	£	£	
	2024	2023	
Opening balance at beginning of reporting period	75,598	71,752	
Acquisitions during the reporting period	(117,543)	(62,606)	
Disposals during the reporting period	75,904	50,430	
Dividends received during the reporting period	19,751	21,729	
Transfer in/(out) during the reporting period	-	-	
Management fee for the reporting period	(8,713)	(5,707)	
Net cash gain/(loss) as at 5th April 2024	44,997	75,598	
Total investment value as at 5th April 2024	970,510	887,036	

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

17 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Prepayments	807	772
	<u>807</u>	<u>772</u>

18 Cash at bank and in hand

	2024 £	2023 £
Cash at bank Lloyds	14,398	15,988
	<u>14,398</u>	<u>15,988</u>

19 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Accruals		
Independent examination of accounts	1,824	900
	<u>1,824</u>	<u>900</u>

20 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 5 April 2024

	Fund balances brought forward	Incoming resources including gain on investment	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	1,167,022	109,113	(61,134)	-	1,215,001
Totals	<u>1,167,022</u>	<u>109,113</u>	<u>(61,134)</u>	<u>-</u>	<u>1,215,001</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

22 Capital commitments

As at 05 April 2024, the charity had no capital commitments (2023 £nil)

THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2024

23 Analysis of net assets between funds

	Unrestricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	231,110	231,110	264,126
Investments	925,513	925,513	811,438
Cash at bank and in hand	14,398	14,398	15,988
Other net current assets/(liabilities)	43,980	43,980	75,470
	<u>1,215,001</u>	<u>1,215,001</u>	<u>1,167,022</u>