

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST**

**REPORT AND FINANCIAL STATEMENTS  
For the year ended 05 April 2025**

**Charity Number 507081**

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 05 April 2025

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**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST  
TRUSTEES ANNUAL REPORT  
For the year ended 5 April 2025**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2025.

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

### **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 £47,392 (2024: £36,677) and expenditure of £68,036 (2024: £61,134). There was an operating deficit of £48,518 (2024: surplus of £47,979).

At 5 April 2025, the Charity had net assets of £1,166,483 (2024: £1,215,001).

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For the year ended 5 April 2025**

Reserves policy/Going concern

The Trustees consider the level of free reserves, £967,137 (2024: £983,891) after deduction of fixed assets, 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.

**THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST  
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For the year ended 5 April 2025**

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.

**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 28.01.2026 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 2025

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I report on the financial statements of The Northumbria Police (Lillian Eve Memorial) Trust for the year ended 05 April 2025, which are set out on pages 5 to 14.

### **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 Member of the Association of Accountancy Technicians  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 28.01.2026

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 05 April 2025

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b><u>Income from:</u></b>				
Donations and legacies	6	1,561	<b>1,561</b>	614
Charitable activities				
Other trading activities	7	16,356	<b>16,356</b>	16,312
Investments	8	29,475	<b>29,475</b>	19,751
<b>Total income</b>		<b>47,392</b>	<b>47,392</b>	<b>36,677</b>
<b><u>Expenditure on:</u></b>				
Investment management costs	9	9,154	<b>9,154</b>	8,713
Charitable activities				
Operation of the charity	10	58,882	<b>58,882</b>	52,421
<b>Total expenditure</b>		<b>68,036</b>	<b>68,036</b>	<b>61,134</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		( 20,644 )	<b>( 20,644 )</b>	( 24,457 )
Net gains/(losses) on investments	16	( 27,874 )	<b>( 27,874 )</b>	72,436
<b>Net income/(expenditure) and net movement of funds</b>		( 48,518 )	<b>( 48,518 )</b>	47,979
<b><u>Reconciliation of funds</u></b>				
Total funds brought forward		1,215,001	<b>1,215,001</b>	1,167,022
<b>Total funds carried forward</b>		<b>1,166,483</b>	<b>1,166,483</b>	<b>1,215,001</b>

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 7 to 14 form an integral part of these accounts.

**BALANCE SHEET**

As at 05 April 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<b>Fixed assets</b>					
Tangible assets	16		199,346		231,110
Investments	16		911,231		925,513
<b>Total fixed assets</b>			<b>1,110,577</b>		<b>1,156,623</b>
<b>Current assets</b>					
Debtors	18	843		807	
Investments	16	31,726		44,997	
Cash at bank and in hand	19	25,280		14,398	
<b>Total current assets</b>			<b>57,849</b>	<b>60,202</b>	
<b>Creditors:</b> amounts falling due within one year	20	( 1,943 )		( 1,824 )	
<b>Net current assets</b>			<b>55,906</b>		<b>58,378</b>
<b>Total assets less current liabilities</b>			<b>1,166,483</b>		<b>1,215,001</b>
<b>Total net assets or liabilities</b>			<b>1,166,483</b>		<b>1,215,001</b>
<b>Funds of the charity</b>					
Unrestricted income funds			1,166,483		1,215,001
<b>Total funds</b>			<b>1,166,483</b>		<b>1,215,001</b>

The notes on pages 7 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 28.01.2026

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 2025

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### 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 £1,166,483 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 2025

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### 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  
Furniture

Straight line for a useful life of 50 years  
20% Straight line

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

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### 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 2025

### Analysis of income

	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b>6 Donations and legacies</b>			
Donations and gifts	-	-	150
Other	1,561	<b>1,561</b>	464
	<u>1,561</u>	<u><b>1,561</b></u>	<u>614</u>
<b>7 Other trading activities</b>			
Subscriptions	16,356	<b>16,356</b>	16,312
	<u>16,356</u>	<u><b>16,356</b></u>	<u>16,312</u>
<b>8 Income from investments</b>			
Income on investments	29,475	<b>29,475</b>	19,751
	<u>29,475</u>	<u><b>29,475</b></u>	<u>19,751</u>

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b>9 Expenditure on investments</b>			
Investment management costs	9,154	<b>9,154</b>	8,713
	<u>9,154</u>	<u><b>9,154</b></u>	<u>8,713</u>
<b>10 Charitable activities</b>			
<u>Direct costs</u>			
Lodge and travel expenses	8,674	<b>8,674</b>	14,156
Charitable activities	11,052	<b>11,052</b>	634
Grant	1,500	<b>1,500</b>	-
<u>Support costs</u>			
Insurance	884	<b>884</b>	1,320
Office equipment costs	492	<b>492</b>	642
Depreciation	33,329	<b>33,329</b>	33,016
Other expenses	30	<b>30</b>	20
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	971	<b>971</b>	924
Trustee expenses	450	<b>450</b>	209
Treasurer expenses	750	<b>750</b>	750
Secretary expenses	750	<b>750</b>	750
	<u>58,882</u>	<u><b>58,882</b></u>	<u>52,421</u>

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

### 11 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	971	924
	<b>971</b>	<b>924</b>

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

The charity currently does not employ staff.

### 13 Grant making

Purpose for which grants made	Grants to Institutions £	Grants to Individuals £	Support costs £	Total £
Steven Peart	-	1,500	-	<b>1,500</b>
	-	1,500	-	<b>1,500</b>

### 14 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 2025 £	Total 2024 £
A Hewitt	750	-	-	<b>750</b>	750
L Woodfine	750	-	-	<b>750</b>	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.

	2025 £	2024 £
Travel	450	415
Other	-	210
	<b>450</b>	<b>625</b>

### Transaction(s) with related parties

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

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

### 15 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.

	Freehold Property	Furniture	Total 2025	Total 2024
	£	£	£	£
<b>16 Tangible fixed assets</b>				
<b>Cost</b>				
Balance brought forward	391,735	-	<b>391,735</b>	391,735
Additions	-	1,565	<b>1,565</b>	-
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>391,735</b>	<b>1,565</b>	<b>393,300</b>	<b>391,735</b>
<b>Depreciation</b>				
Basis	SL	SL		
Rate	10%	20%		
Balance brought forward	160,625	-	<b>160,625</b>	127,609
Depreciation charge for year	33,016	313	<b>33,329</b>	33,016
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>193,641</b>	<b>313</b>	<b>193,954</b>	<b>160,625</b>
<b>Net book value</b>				
<b>Brought forward</b>	<b>231,110</b>	<b>-</b>	<b>231,110</b>	<b>264,126</b>
<b>Carried forward</b>	<b>198,094</b>	<b>1,252</b>	<b>199,346</b>	<b>231,110</b>

### 17 Fixed asset investments

	£ 2025	£ 2024
Valuation at the beginning of the reporting period	<b>925,513</b>	811,438
Acquisitions during the reporting period	<b>155,469</b>	117,543
Disposals during the reporting period	<b>( 141,877 )</b>	( 75,904 )
Revaluation during the reporting period	<b>( 27,874 )</b>	72,436
Valuation as at 5th April 2025	<b>911,231</b>	925,513
<b>Cash element of investments (current asset)</b>	<b>£</b>	<b>£</b>
	<b>2025</b>	<b>2024</b>
Opening balance at beginning of reporting period	<b>44,997</b>	75,598
Acquisitions during the reporting period	<b>( 155,469 )</b>	( 117,543 )
Disposals during the reporting period	<b>141,877</b>	75,904
Dividends received during the reporting period	<b>29,475</b>	19,751
Transfer in/(out) during the reporting period	<b>( 20,000 )</b>	-
Management fee for the reporting period	<b>( 9,154 )</b>	( 8,713 )
Net cash gain/(loss) as at 5th April 2025	<b>31,726</b>	44,997
Total investment value as at 5th April 2025	<b>942,957</b>	970,510

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

### 18 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Prepayments	843	807
	<u>843</u>	<u>807</u>

### 19 Cash at bank and in hand

	2025 £	2024 £
Cash at bank Lloyds	25,280	14,398
	<u>25,280</u>	<u>14,398</u>

### 20 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	1,943	1,824
	<u>1,943</u>	<u>1,824</u>

### 21 Events after the end of the reporting period

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

### 22 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
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	1,215,001	19,518	( 68,036 )	-	<b>1,166,483</b>
<b>Totals</b>	<u>1,215,001</u>	<u>19,518</u>	<u>( 68,036 )</u>	<u>-</u>	<u><b>1,166,483</b></u>

#### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

### 23 Capital commitments

As at 05 April 2025, the charity had no capital commitments (2024 £nil)

# THE NORTHUMBRIA POLICE (LILLIAN EVE MEMORIAL) TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 05 April 2025

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### 24 Analysis of net assets between funds

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	199,346	<b>199,346</b>	231,110
Investments	942,957	<b>942,957</b>	925,513
Cash at bank and in hand	25,280	<b>25,280</b>	14,398
Other net current assets/(liabilities)	( 1,100 )	<b>( 1,100 )</b>	43,980
	<u>1,166,483</u>	<u><b>1,166,483</b></u>	<u>1,215,001</u>