Christian Police Association

Report and Financial Statements
For the year ended 31 December 2025

Registered charity numbers:
220482 England and Wales SC043784 Scotland

Christian Police Association

Report and Financial Statements
For the year ended 31 December 2025

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Christian Police Association

Charity information at 31 December 2025

Trustees

G Alder (Vice Chair)
K Banks-Lyon
E Chisala
K Evans
H Flanigan
M Godfree
C Harries
P Littleton
G Norman (Chair)
M Reavey
D Valente
M Watts
G Dobson

Address

46-50 Rutherford Drive
Park Farm
Wellingborough
NN8 6AX

Bankers

Barclays Bank PLC
United Trust Bank

Independent Examiner

Mr J Nixon
Evolve Accountants and Business Advisors Ltd.
Unit 10 Phoenix Park
Stephenson Industrial Estate
Telford Way
Coalville
Leicestershire
LE67 3HB

Christian Police Association

Report of the Trustees for the year ended 31 December 2025

The Trustees present their report together with the financial statements of the charity for the year ended 31 December 2025.

Organisational structure

The Christian Police Association operates under a constitution adopted on 28 September 2002 (with subsequent amendments) 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 at least twice per year and are supported by an Executive Director to whom the administration of the practical issues arising from the daily activities is delegated. The board of Trustees aims to have a broad range of skills represented, with a Christian foundation and experience in Policing. In the latter part of 2025 Tim Rowlandson stepped down as Trustee, and we welcomed Gerald Dobson as a new Trustee.

Objectives and activities

The principal objects of the charity are to advance the Christian faith amongst serving members of the police service. For the relief of poverty, and of sickness, and the promotion of any other charitable purpose for the benefit of serving or retired members of the police service; 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:

- Be a National Voice for Christians in Policing
- 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.
  (The latter object was added to the Scottish version of our mission statement in 2025)

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

Once again, CPA published On & Off Duty magazine every month, showing how throughout the year we have in different ways achieved our objectives across the country.
The CPA continues to be part of the National Police Chiefs Councils (NPCC) Race, Religion and Belief Board, as well as part of Police Charities UK contributing to issues that affect Christians internally and externally,

January
National Crime Agency (NCA) CPA members informed us that they were in the process of establishing a Branch and had already chosen their potential Branch Leaders, thus expanding CPA's reach into other areas of Policing.
The Theme at the beginning of the new year was from Isaiah 60 v 1 and titled "Arise and Shine" with the picture of an old oil lamp on the cover. It was encouraging that one of our Community Partners wrote in to say how much our publication had encouraged him that month.
At this point in the year our membership was just under 4000.

CPA attended the Culture and Inclusion Conference held in IBM London, networking with Diversity leads across the nation.
Our Regional Coordinators had spent the last few months of 2024, reviewing our membership lists using a triage system, this has given us a true reflection of our present membership. A church that had contacted the CPA during the unrest of 2024 invited us to speak about the work of CPA and as a result became a Community Partner. We shared with them the work of CPA.

February
As part of Interfaith Harmony Week, the Executive Director, Deborah Akinlawon, gave a talk on Christianity. This was broadcast across all Police Forces in the UK.
Spring Harvest, a long-established Christian Organisation joined us as a Community Partner and also offered members of CPA a discount on its Conference held in April as a way of giving back to Police officers/Staff and their families.

March was a busy month,
Lent started on the 5th March.
We celebrated International Women's Day, by holding our first online event called Christian Women in Policing on the 7th March, where we heard from Our Chair of Trustees Mandy Godfree, MetCPA lead Ugo Isiodu, our GMP lead Coralie Bailey and the wife of a currently serving Police Officer who shared the realities of being a spouse at home. The event started with opening remarks by the Deputy Commissioner for the Metropolitan Service Dame Lynn Owens QPM. 42 Ladies from every range of roles within policing and different forces attended the event
Tony Gale, our Executive Support Manager and the Exec. Director attended our first Churches Together England and Wales (CTE) Forum at The Hayes Conference Centre. Being a multi-denominational Charity, we were able to see all denominations represented but in Unity of Purpose. An evening with different styles of Worship was quite enlightening.
The Executive Director spoke at a workshop called "Reflecting on Chaplaincy" alongside Reps from Sports Chaplaincy UK, Health Chaplains and the Student Christian Movement. We also had a stall in the Marketplace area which gave us many opportunities to share about the work of CPA with Pastors and leaders from across the country. We also represented Transform Work UK alongside the Christian Ambulance Association.

April
The Exec. Director attended the Spring Harvest Conference in Skegness at the invitation of its organisers to witness the activities the event has to offer for CPA members.
West Midlands Christian Network organised a Corporate Easter event called "Come and see" which was attended by members of the community of different faiths and Senior Officers from WMP as well as the National Police Chaplain. Also present were one of our Regional Coordinators and Branch leaders from Warwickshire.
Executive Director had a Branch Meeting with Warwickshire CPA members and the National Police Chaplain Rev Matthew Hopley.
Mike Quinnell and Tony Gale completed another Police Specific Alpha Course with 11 people attending from across the country. They were also able to refer a participant to the relevant leaders for advice in a matter regarding discrimination because of faith and belief.
Towards the end of March, we were made aware of a police raid on a Quaker place of worship in London. An email was received from a member of Churches Together England and Wales expressing concern. This became a national cause for concern in the Christian Community. Our Metropolitan Police Branch made local enquiries, and a comprehensive response was given to the person who had initially made the query. This assisted in quelling the media speculation and was also an opportunity to explain the issue from both sides
April
Pope Francis had died and in solidarity with our colleagues in the Catholic Guild and to support those of our members who are catholic, a message was sent out offering condolences to those affected by this news.
The Branch Leader for Derbyshire announced that she had resigned from the Police and would be leaving in May. Pete Westlake, Regional Coordinator for Derbyshire started a search for a new BL. We also have a potential leader for Lincolnshire. At the moment the only places that need Branch Leaders are Dorset and Staffordshire
April also brought the UK Supreme Court ruling on the definition of women. At the NPCC Staff Networks meeting convened to discuss this ruling CPA reiterated it's dedication to support all Police Personnel and its firm stand on discrimination of any kind.

May
During our May Trustees meeting, our Chair of Finance, Evans Chisla, along with our Executive Support Manager, Tony Gale, alerted us to the fact that our Finances had reduced and that we had just enough see us through to 2027 with our current donations. The Trustees decided that we were to consider various options

including possible redundancies, which would be a last resort. Ideas were put forward for fundraising initiatives, and the Regional Coordinators were informed by the Chair of Trustees and the Executive Director.
The Executive Director had the honour of attending the Houses of Parliament at the invite of the National Day of Prayer and Worship Ministry alongside other Church Leaders to highlight what is going on in Churches and Church Organisations across the Nation.
Our National Conference was held from the 9th – 11th May 2025, hosted by Kent Constabulary. The Theme was from **Isaiah 43 v 2 "When you go through the waters I will be with you"**
Guests in attendance ranged from Gavin Peacock, former Chelsea Footballer, A retired QC, the Beachy Head Chaplaincy Team and a serving officer who had been supported by a local church in her darkest moments. Humour can be very important in getting people through the hard times and it was refreshing to have a Christian Magician who brought much laughter to young and old. The topic of Neighbourhood Policing from a Christian Perspective was discussed by a panel generating interesting debate and suggestions for people to take back to their respective forces.
Our annual AGM was held at the conference and the attendees informed of the issues we currently faced financially and the fact that out of 4000 members only 7% were givers towards the charity.

June
Work continued with Trustees considering options to find ways to fundraise or cut costs.
Keith Evans (Trustee) Attended The Gathering, CVM (Christian Vison for Men) on behalf of CPA.
We held our International Day of Prayer for the Emergency Services with contributions from across the globe, particularly our ICPF lead Juanma.
CPA Scotland held a Prayer event which had 2 senior officers in attendance.
Global Leadership Summit held a special Women's conference in Cambridge attended by the Executive Director.
We welcomed new Branch Leaders in GMP, Lincolnshire, London Met and Nottinghamshire to our team

July
CPA was contacted by Christian Institute informing us of a new document they had published called the Street Preachers Charter. Bearing in mind the frequency with which Christian Street Preachers are arrested. They were invited to speak on this at our Leaders Conference in November.
Deputy Branch Leader for Scotland Alan Pritchard received 2 awards for his voluntary work. This was reported on in On and Off Duty August Edition.
The Executive Director was able to get a meeting with Rebekah Brettle from the Neighbourhood Prayer Network, to discuss becoming Community Partners with us
We kept contact with our Essex Branch Leader as unrest spread as a result of migrants being kept in hotels after an assault had occurred. Emails were sent to Senior Officers offering our support.
CPANI held their Bible week and one of our Trustees was able to attend.

August
We reported on how our previous Executive Director, Brian McCarthy, was doing. He has started a new podcast called Turn2Wisdom, interviewing different high profile Christian leaders.

September
Our Chair of Trustees Mandy Godfree resigned as Chair of Trustees on the 15th September and Graham Norman stepped in to take her place while Graham Alder volunteered to become Vice Chair. Mandy remains a Trustee.
Our Vice Chair of Trustees attended Inaugural Board meeting of NPCC Staff Networks and Associations led by ACC Jon McAdam in London on the 5th of September.
In the September edition of On and Off Duty, we focused on how God is moving in the lives of members of CPA members and how CPA had been a blessing to many. This issue was our first appeal for funds to our members Dave Valente (Trustee and BL) wrote a brilliant article covering this.
Heather from CPA NI took over the editing of our monthly publication while our Executive Director dealt with a personal bereavement. In September we were saddened to hear that David Bicknell, CPA President (1983) had passed away at the age of 95. A tribute was published to him in the October edition of On and Off Duty.

October
Supt Gentry represented CPA at the London Gather Summit representing the Police among Politicians, civic leaders, church leaders and community leaders. Her talk on the current problems in Policing was very enlightening for many present and impressed the organisers who want her back. We covered a Testimony from John Crapper on how Jesus's healing power had touched his family. Michael Smith wrote an article on Word for weapons, an initiative born out of desire to stop knife Crime in London. There are now knife bins nationwide.
The Met Branch held its annual "an Audience with" event, interviewing a Christian in a senior position in Policing.

November
CPA attended the first ever NPCC Faith and Belief Conference at the IBM Offices in London. Martin Turner (BTP Branch Leader) represented CPA on a panel. The theme was " Neighbourhood Policing, Who is our neighbour"
Our Leaders Conference was held in the Garden Suite at High Leigh Conference Centre and was attended by 70 leaders from across the UK over three days.
We had speakers from Transform Work UK, Roz Loaker (CEO), talking about the importance of Workplace Ministries (Faith at work) and how this was growing in different companies and organisations around the world.
Our CPA President, DCC Neil Jerome talked about Boldness and Coffee!
The NPCC lead for Staff Networks ACC Jon McAdam joined us from Durham to speak on the new Operating Principles for National Staff Networks.
The Christian Institute spoke on the newly published Street Preachers Charter. Copies were given to each Branch Leader and Insp Marie Reavey (Trustee) spoke on the Code of Ethics from a Christian Perspective.
Superintendent Mike Russell (GMP Branch Leader) spoke on DEI and how this applies to us as Christians in Policing
For the first time, one of our Trustees, Keith Evans, ran a Men's workshop at Conference to give men a chance to speak freely. His theme was based on Joshua 1 v 9. The women had a separate workshop which centred on Esther and a chance for discussion in a safe space. Our Administrator, Lindsey, talked about her vision for a ministry to cater to the family members of people serving in Policing.
The last day we had a talk from our new BL in PSNI, He spoke from Micah 6 v 8 and finally we were honoured to have the CEO of Evangelical Alliance Gavin Calver join us as our final speaker, reminding us to never let the gospel become stale or normal.
Throughout the Conference, the theme that ran though all the speakers was a call to be bolder in our faith as Christians who are protected under the Equality Act and to stop apologising for being Christians.
At our Council Meeting, Graham Norman and Graham Alder were introduced as our new Chair and Vice Chair of Trustees respectively. We also formally welcomed the new Branch and Deputy Branch Leaders for GMP, Lincolnshire, PSNI, Wiltshire, Gloucestershire, Essex, London Met, NCA, BTP, Nottinghamshire, Northumbria and West Mids.
We also said goodbye to Mandy Godfree as Chair of Trustees, Tim Rowlandson (Trustee), two Branch Leaders from Gloucestershire and to our Deputy Branch Leader Funmi from City of London Police.
Our Community Partner, ROC held their Conference at High Leigh, attended by the Executive Director.

December
Our most senior Trustee, Cliff, wrote our lead Article for the Christmas edition of On & Off Duty. We had articles covering Mercy Ships (Community Partner), A story from a member who had found God to be an anchor in a big storm in their lives and an initiative in Leicestershire called Calm and a Psalm set up by Shirley Didfield one of our Police Chaplains. Christmas events were held across the Nation.
One of the London Met members held an Advent event at CT headquarters which was well attended and the message of the true meaning of Christmas spoken of.
The Executive Director was able to attend and participate in events in Wiltshire, London Met and Surrey in December. Wiltshire's Branch Leader was awarded by her Chief Constable for her work with CPA in her Branch.
More celebrations came at the end of the year with two of our Members being awarded in the Kings New Years honours. Dudley Martin and Alice Potter were awarded British Empire Medals (BEM) for their services to Chaplaincy.

Scotland
We continue to work in pursuance of the charitable objectives and in partnership with Police Scotland and the church in its various strands across the communities which policing serves.

The first key strand of this is the pastoral support offered to Members through regular contact from our retired leaders, supplemented through contact from the Branch Leader and Deputy Branch Leaders who are based around the country, serving in varying ranks and roles. The building of relationships among the Membership to promote mutual support and encouragement is also being continually developed through the monthly prayer meeting, Scotland specific newsletter, in person national events, local gatherings and serving opportunities whether they be within Police Scotland or externally in the church at large. Policing by its nature means these opportunities can be limited by various operational demands however by providing a consistent approach, set of opportunities and the promotion of same in predictable communications, we hope to maximise the moments where Members can take part, and minimise the risk of them feeling uninformed or without the opportunity for connection.

In line with the 'national voice for Christians in Policing' aspect of the CPA's Mission statement, we remain, primarily through the Branch Leader but ably supported by Deputy Branch Leaders, a regular presence in the relevant strategic meetings held in relation to the various equality, diversity and inclusion workstreams.

Furthermore, we contribute meaningfully to policy consultations affecting our Members in the workplace and, ever mindful of the wider dynamics in which policing operates, have a clear understanding of who and what we are as CPA, one aspect of this being that any critical friend activity in terms of Police Scotland is done so privately, in grace and truth.

We meet in person annually as a leader's group in Scotland and looking ahead, have a focus on identifying and mentoring future leaders, to ensure the long-term health of the branch.

General

Our links with the Christian Community continued through Radio interviews with Premier Radio, UCB and TWR Radio as well as events throughout the year including speaking at a church in Uxbridge and engaging with Church Leaders at events across the country.

Our Executive Support Manager and Administrator worked tirelessly on the systems that we use for finances (SAGE etc) throughout the year and were able to introduce a Giving module through ChurchSuite that links to our website and enables a more user-friendly way to give to CPA and for people to give Gift Aid.
Our Regional Coordinators and especially Pete Westlake contacted every person on our database to ensure that our records are up to date. The Met hold the largest number of members; each have been contacted. We can now be more sure who is in our membership, and have a number that we know to be more accurate.
CPA continued to engage and contribute within Policing to the different groups within Policing, College of Policing, PASL, Police Charities UK, Diversity and Equality Board and the Race, Religion and Belief Board led by CC Kearton. Externally, we continued our links with the Global Leadership Network and other Community Partners.

We are experiencing a greater growth of Membership with new applications arriving almost every day.
A staff away day was held in October with a theme of getting to know each other to build relationship as we work together. Attended by Staff and Trustees, it was a day of learning new things about the people that we work with and a chance to pair up and pray for each other.
The theme of prayer continued at our Leaders Conference with all Leaders in attendance being prayed for as they arrived before the programme started.

CPA remains a National Voice for Christians in Policing. National representation remained stable. We saw further growth in new Members, Friends, and Community Partners.

Future developments for 2026

We continue to Support through Prayer, Encourage through Fellowship and Empower through God's word.

- National Conference 2026 is planned for July, later than usual and is to be held in Devon and Cornwall.
- Leaders Conference 2026 is planned for November.
- The search continues for Branch Leaders for our remaining two Branches Dorset and Staffordshire. The Executive Directors plans to visit each Branch still stands.
- Appeals for funds for our charity.
- Commence in earnest, discussions on restructuring the CPA so that it is fit for purpose for the future, with a view to seeking the Trustees approval for changes to be made.
- Reduce the number of Trustees and approach new Trustees with relevant skills.

Financial review

Over the past few years, CPA's reserves have been declining as part of its decision to utilise legacy funds to increase staff resources to support its work. While careful financial management has enabled CPA to continue delivering its Mission, the current level of expenditure is not sustainable over the longer term.

During the year, a fundraising campaign was launched to strengthen the charity's financial position. We are encouraged that donations increased compared with the previous financial year, demonstrating the generosity and commitment of our members and supporters. We are sincerely grateful for this continued support. However, despite this positive increase, current levels of income remain insufficient to sustain the CPA's existing operations in the long run. Financial forecasts indicate that by 2027, if no corrective action is taken, the reserves will fall below the CPA's policy requirement of maintaining reserves equivalent to six months' salary costs. Therefore, Trustees have been urged to act promptly in developing and implementing a sustainable long-term plan that will protect CPA's future, while enabling it to continue serving its charitable objectives.
A restructure Team has been set up to investigate this.

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 £42,843. Free reserves amount to £52,045.

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 (Vice Chair)
K Banks-Lyon
E Chisala
K Evans
H Flanigan
M Godfree
C Harries
P Littleton
G Norman (Chair)
Gerald Dobson
M Reavey
D Valente
M Watts

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 September 2026 and signed on their behalf by:



Graham Norman
Chair of Trustees

Independent Examiner's Report to the Trustees of Christian Police Association

I report to the trustees on my examination of the accounts of the Christian Police Association (the Trust) for the year ended 31 December 2025.

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 (as amended) 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.

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)(b) of the Charities Act 2011 and the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended)
- to state whether particular matters have come to my attention.

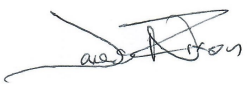
Independent examiner's statement

Since the Trust has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation11(2) of the Charities Accounts (Scotland) Regulations 2006 (As amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) 2006 (as amended) and section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and do not comply with the applicable requirements concerning 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 no concerns and 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 financial statements to be reached.



Mr J Nixon FCCA

Date: 17/09/2026

Christian Police Association

Statement of Financial Activities
For the year ended 31 December 2025

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		2025	2025	2025	2025	2024 RESTATED
		£	£	£	£	£
	Note					
Income						
Donations	**3**	81,612	0		**81,612**	74,947
Investment income		3,815			**3,815**	5,273
Income from the charitable activities:						
Conferences and events		41,150			**41,150**	46,357
Other Income		6,299			**6,299**	6,950
Total income		**132,876**	0	0	**132,876**	133,527
Expenditure						
Charitable activities						
Conferences and events		40,876			**40,876**	37,199
Support costs	**4**	113,100	0		**113,100**	117,843
Governance costs	**5**	1,839			**1,839**	1,470
Total expenditure		**155,815**	0	0	**155,815**	156,512
Net income/ (expenditure) before investment gains/ (losses)		-22.939	0	0	**-22,939**	-22,985
Net gains/(losses) on investments	**10**	0	0	-154	**-154**	565
Net income/(expenditure)		-22.939	0	-154	**-23,093**	-22,420
Transfers between funds		0	0	0	**0**	-8,663
Net movement in funds		**-22.939**	**0**	**-154**	**-23,093**	-31,084
Fund balances brought forward		75,098	115	60,586	**135,799**	166,883
Fund balances carried forward		**52,159**	**115**	**60,432**	**112,706**	135,799

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

The notes form part of these financial statements

Christian Police Association

Balance Sheet
31 December 2025

		2025	2024 RESTATED
	Note	**£**	**£**
Fixed assets			
Tangible assets	**9**	113	150
Fixed asset investments	**10**	0	60,586
Current assets			
Stock		2,605	5,191
Debtors	**11**	9,724	23,800
Cash at bank and in hand		110,996	65,280
		123,325	94,271
Creditors: amounts falling due within one year	**12**	-10,733	-19,208
Net current assets/(liabilities)		112,592	75,063
Total assets less liabilities		112,705	135,799
Funds	**13**		
Unrestricted		52,158	75,098
Restricted		115	115
		52,273	75,213
Permanent Endowment		60,432	60,586
		112,705	135,799

Approved by the Trustees on 16 September 2026 and signed on their behalf by:



Graham Norman
Chair of Trustees

The notes form part of these financial statements

Christian Police Association

Notes to the Financial Statements
For the year ended 31 December 2025

1 Accounting Policies

Reconciliation with previous generally accepted accounting practice

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

2 Disclosure Note - Prior Years Error Correction

During the year ended 31 December 2025, CPA discovered that there were historical errors in prepayments and debtors accounts at 31 December 2024. The balances were overstated by a total of £53,568 due to non-reversal of the year-end journals in Sage. The errors have been corrected by restating the comparative figures for the year ended 31 December 2024. The effect of the corrections are summarised below:

- Statement of Financial Activities (SOFA) 2024 impact:
  - Funds carried forward for the year decreased by £53,568

- Balance Sheet (as at 31 December 2024 impact):
  - Debtors decreased by £53,568
  - Accumulated funds decreased by £53,568

3.	**Donations**		**£**	**£**	**£**	**£**
					2025	**2024**
			Unrestricted	**Restricted**		**RESTATED**
	Donations & gift aid tax recovery		75,048		75,048	69,836
	Donations from branches		6,564		6,564	5,111
	Grants		0	0	0	0
	Legacies		0		0	0
			81,612	**0**	**81,612**	**74,947**
4.	**Charitable activities**					
	Support costs					
		On-Off Duty	772		772	756
		Purchases for resale	5,430		5,430	5,827
		Branch support	9,145		9,145	12,176
		Staff costs	86,066	0	86,066	86,757
		Office building costs	4,250		4,250	4,250
		Office running costs	5,543	0	5,543	4,673
		Promotion	1,044		1,044	2,287
		Training	737		737	777
		Depreciation	38		38	50
		Other (Travel & Subs)	75		75	290
			113,100	**0**	**113,100**	**117,843**

5.	**Governance costs**					
	Independent Examination				912	882
	Trustees governance				927	413
	Annual report				0	175
					1,839	**1,470**
6.	**Staff costs**					
	Wages and salaries				85,686	86,399
	Social security costs				-	-
	Pension costs				380	358
					86,066	**86,757**
	The average full time equivalent number of employees was as follows:					
	Management				1.3	1.3
	Administration and support				1.5	1.5

7.	**Transactions with related parties**					
	Trustees and connected persons were reimbursed motor, travelling and other expenses totalling £Nil (2024: £Nil)					
8.	**Net income**					
	The net income is stated after charging:					
		Independent Examiners remuneration:			912	882
		Depreciation			38	50

9.	**Tangible fixed assets**					
				Fixtures and fittings	**Equipment**	**Total**
	Cost			**£**	**£**	**£**
	B/fwd			6,472	6,853	13,175
	Additions			0	0	0
	C/fwd			6,472	6,853	13,325
	Depreciation					
	B/fwd			6,322	6,853	13,175
	Charge for year			38	0	38
	C/fwd			6,360	6,853	13,213
	Net book value					
	At 31/12/2024			150	0	150
	At 31/12/2025			113	0	113
10.	**Fixed asset investment**					
	The Edinburgh Investment Trust plc: 8144 Ordinary 25p shares					
	Brought forward				60,586	60,021
	Disposal of shares				-60,432	0
	Net gains/(losses) on investments				-154	565
					0	**60,586**
	The shares in the Edinburgh Investment Trust were disposed of during the financial year					
11.	**Debtors**					
	Prepayments				6,360	18,184
	Other debtors				3,364	5,615
					9,724	**23,800**
12.	**Creditors: amounts falling due within one year**					
	Other creditors				10,733	19,208
	Accrued expenses					
					10,733	**19,208**

13.	**Accumulated Funds**					
	a) Unrestricted					
	Brought forward				75,098	106,746
	Net movement on funds				-22,939	-22,985
	Transfer (to)/from restricted funds				0	0
	• adjustment to opening balance					-8,663
	Total Unrestricted funds carried forward				**52,159**	**75,098**
	b) Restricted					
	Brought forward				115	115
	Income to the fund				0	0
	Expenditure from the fund				0	0
	Transfer (to)/from unrestricted funds				0	0
	Total Restricted funds carried forward				**115**	**115**
	Restricted funds are held for the following activities:					
		New Testaments			115	115
	c) Permanent Endowment					
	Brought forward				60,586	60,021
	Net gains/(losses) on investments				-154	565
					60,432	**60,586**
	Total fund balances				**112,706**	**135,799**

14	**Analysis of net assets among funds**					
			Unrestricted	**Restricted**	**Permanent endowment**	**Total**
			Funds	**Funds**	**Funds**	**Funds**
			£	**£**	**£**	**£**
	Tangible fixed assets		113			113
	Fixed asset investments		0		0	0
	Cash at bank		50,449	115	60,432	110,996
	Other current assets		12,329			12,329
	Current liabilities		-10,733			-10,733
			52,158	**115**	**60,432**	**112,705**
		Reserves policy				
		Free reserves	52,045			
		6 months salary	42,843			