

Company registration no 3227212
Charity registration no 1057368

**WEST YORKSHIRE POLICE
COMMUNITY TRUST**

Report and Financial Statements

31 March 2005

Deloitte & Touche LLP
Leeds



WEST YORKSHIRE POLICE COMMUNITY TRUST

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WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES AND ADVISORS

TRUSTEES

Mr J Lyles, CVO, CBE, JP (Chairman to 15 October 04)
Mr C Cramphorn, QPM
Ms E Gentles (resigned 15 October 04)
Mr M Winton

Dr K Bond (resigned 15 October 04)
Mr A Brook
Mrs J Dilks
Mrs G Hartley, MBE, DL (Chairman from 15 October 04)

Mr M Burns-Williamson
Dr I Roscoe (appointed 15 October 04)
Mrs S Rahman (appointed 15 October 04)

President of Association of High Sheriffs
Chief Constable, West Yorkshire Police
Elaine Gentles & Company, Solicitors
Regional Fundraising Manager, Marie Curie Cancer Care
Director of Police Standards Unit
Sales and Marketing Director, Yorklyde plc
Deputy Lord Lieutenant of West Yorkshire
Director, CeKay Enterprise Limited, Gazebo Games UK Limited
Chairman, West Yorkshire Police Authority
Lord Lieutenant of West Yorkshire
Sure-Start

AUDITORS

Deloitte & Touche LLP
1 City Square
Leeds
LS1 2AL

BANKERS

HSBC Bank plc
66 Westgate
Wakefield
WF1 1XB

REGISTERED OFFICE

West Yorkshire Police Headquarters
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Laburnum Road
Wakefield
WF1 3QP

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WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES' REPORT

The trustees present their annual report on the affairs of the charity, together with the financial statements and auditors' report for the year ended 31 March 2005. The accounts comply with current statutory requirements and with the requirements of the charity's governing document.

CONSTITUTION

The Trust is a registered charity and was formed as a company limited by guarantee on 19 July 1996. The company registration number is 3227212 and the charity registration number is 1057368. The Trust is governed by its memorandum and articles of association. The trustees are also directors of the company. All the trustees are members of the company and the liability of each member is limited to £1 (see note 1). The charity operates from its offices at Police Headquarters in Wakefield.

RESULTS FOR THE YEAR

The statement of financial activities is set out on page 6. The charity recorded a net deficit of £3,786 in the year ended 31 March 2005 (2004: net surplus of £75,726). There was a surplus on unrestricted funds of £8,088. Restricted funds showed a deficit of £11,874 following expenditure in the year of donations made in previous years.

The trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations.

RESTRICTED FUNDS

As at the balance sheet date the Trust had funds of £301,156 (2004: £304,942). Of this amount £213,580 relates to restricted funds which can only be used for the specific purposes listed in note 8.

OBJECTIVES

The principal objectives of the charity are:

1. To promote for public benefit in and around the area of West Yorkshire a safer enhanced quality of life through the prevention of crime and the protection of people and property from criminal acts;
2. For the benefit of the public in and around the area of West Yorkshire to advance education on road safety matters through publicity and training or the implementation of specific projects which have a bearing on road safety or associated matters;
3. To secure the advancement of education for public benefit in all matters relating to alcohol, drugs and other substance abuse.

INVESTMENT POWERS

The memorandum and articles of association permit wide powers of investment.

RESERVES POLICY

Unrestricted reserves are available for distribution via "grant rounds" which are made annually, at the discretion of the trustees, to successful grant applicants.

The trustees will not let unrestricted reserves fall below a level which equates to approximately 12 months unrestricted expenditure.

RISK MANAGEMENT

In July 2002, the trustees performed a formal review of the charity's activities. The review addressed the major risks that the charity is exposed to, along with how funds are generated and invested and the level of grants being awarded. It has been agreed that the Trust will continue to operate in its existing format until further notice.

The trustees have continued to monitor the major risks that the charity is exposed to and are satisfied that systems are in place to mitigate their exposure to major risks.

WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES' REPORT

TRUSTEES

The trustees during the year and at the date of this report are shown on page 1.

The Articles of Association allow continuing trustees to appoint additional trustees.

One third of the trustees retire each year at the Annual General Meeting and being eligible offer themselves for re-election.

The following trustees were re-elected at the Annual General Meeting held on 15 October 2004:

Mr C Cramphorn

Mr J Lyles

ASSETS HELD ON BEHALF OF ANOTHER CHARITY

At the year end, the trust held £1,000 in the trust bank account on behalf of the Bradford Bulls Foundation. This amount has not been included in the incoming resources or the balance sheet of the West Yorkshire Police Community Trust financial statements for the year ending 31 March 2005

AUDITORS

Deloitte & Touche LLP have expressed their willingness to continue in office as auditors and a resolution to reappoint them will be prepared at the forthcoming Annual General Meeting.

Signed on behalf of the trustees



J Lyles, CVO, CBE, JP

Trustee

11 August 05

WEST YORKSHIRE POLICE COMMUNITY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

United Kingdom company law requires the directors of a charity (who are also the trustees) to prepare financial statements for each financial year which give a true and fair view of the incoming resources and application of resources of the charity during the year and of its state of affairs 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 judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for the charity's system of internal financial control and for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST YORKSHIRE POLICE COMMUNITY TRUST

We have audited the financial statements of the West Yorkshire Police Community Trust for the year ended 31 March 2005, which comprise the statement of financial activities and income and expenditure account, the statement of recognised gains and losses, the balance sheet and the related notes 1 to 13. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described in the statement of trustees' responsibilities the trustees, who are also directors of the charity for the purposes of company law, are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and accounting standards.

Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and auditing standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the trustees' report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit or if information specified by law regarding trustees' remuneration and transactions with the trust is not disclosed.

We read the trustees' report for the above year and consider the implications for our report if we become aware of any apparent misstatements.

Basis of opinion

We conducted our audit in accordance with United Kingdom auditing standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charity's affairs at 31 March 2005 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Deloitte & Touche LLP

Chartered Accountants
and Registered Auditors

Leeds

23 August 2005

WEST YORKSHIRE POLICE COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2005

	Note	Unrestricted fund 2005 £	Restricted fund 2005 £	Total 2005 £	Total 2004 £
Incoming resources					
<i>Donations and similar incoming resources:</i>					
Donations		39,784	22,815	62,599	138,092
Gifts in kind		12,700	-	12,700	12,300
<i>Activities for generating funds:</i>					
Fundraising income		1,678	3,445	5,123	2,065
Bank interest		7,468	-	7,468	4,302
Total incoming resources		<u>61,630</u>	<u>26,260</u>	<u>87,890</u>	<u>156,759</u>
Resources expended					
Costs of generating funds					
Fundraising and publicity		57	1,758	1,815	1,671
Charitable expenditure					
Projects		-	36,376	36,376	25,858
Grants payable	11	31,020	-	31,020	31,897
Other expenditure for charitable purposes	3	12,700	-	12,700	12,300
Management and administration	3	9,765	-	9,765	9,307
Total resources expended	3	<u>53,542</u>	<u>38,134</u>	<u>91,676</u>	<u>81,033</u>
Net incoming/(outgoing) resources for the year	2	8,088	(11,874)	(3,786)	75,726
Fund balance carried forward at 1 April 2004	8	<u>79,488</u>	<u>225,454</u>	<u>304,942</u>	<u>229,216</u>
Fund balance carried forward at 31 March 2005	8	<u>87,576</u>	<u>213,580</u>	<u>301,156</u>	<u>304,942</u>

All activities derive from continuing operations.

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There are no recognised gains and losses for the current and preceding year other than as stated in the statement of financial activities.

WEST YORKSHIRE POLICE COMMUNITY TRUST

BALANCE SHEET 31 March 2005

	Note	2005 £	2004 £
FIXED ASSETS			
Tangible assets	5	-	-
CURRENT ASSETS			
Debtors	6	163	10,474
Cash at bank and in hand		333,893	296,054
		<u>334,056</u>	<u>306,528</u>
CREDITORS: amounts falling due within one year	7	(32,900)	(1,586)
NET CURRENT ASSETS		<u>301,156</u>	<u>304,942</u>
NET ASSETS		<u>301,156</u>	<u>304,942</u>
FUNDS			
Unrestricted	8/9	87,576	79,488
Restricted	8/9	213,580	225,454
TOTAL CHARITY FUNDS	8/9	<u>301,156</u>	<u>304,942</u>

These financial statements were approved by the trustees on 2005.

Signed on behalf of the trustees

Tom Lyles

J Lyles, CVO, CBE, JP

Trustee

11 August 05

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2000) issued in October 2000 and applicable United Kingdom accounting standards. The principal accounting policies adopted by the trustees are summarised below. They have all been applied consistently throughout the year and the preceding year.

Company Status

The Trust is a company limited by guarantee. The guarantors are the trustees named on page 1. The liability in respect of the guarantee, as set out in the memorandum, is limited to £1 per member of the company. The Trust has availed itself of Paragraph 3(3) of Schedule 4 of the Companies Act 1985 and adapted the Companies Act format to reflect the special nature of the company's activities.

Basis of accounting

The financial statements have been prepared under the historical cost convention.

Incoming resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has or will be made, such income is grossed up for the tax recoverable. The following accounting policies are applied to income:

Donations and fundraising income

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in the cost of generating funds.

Gifts in kind

Assets and other gifts in kind given for use by the charity are recognised as incoming resources at their estimated market value when receivable.

Fund accounting

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust.

Restricted funds are funds subject to restriction conditions imposed by founders or by the purpose of the appeal. The purpose and use of the restricted funds is set out in the notes to the financial statements.

All income and expenditure is shown in the Statement of Financial Activities.

Resources expended

Charitable expenditure includes all expenditure directly related to the objects of the charity.

Grants payable and project costs are accounted for when the trustees have accepted a legal or moral obligation to make the grant.

Other expenditure for charitable purposes

Other expenditure for charitable purposes relates to salaries supported by gifts in kind.

Management and administration

Management and administration costs represent expenditure incurred in the management of the Trust's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are stated at cost including any incidental expense of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write-off the cost on a straight line basis over the expected useful lives as follows:

Computer software: Over three years

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

1. ACCOUNTING POLICIES (continued)

Cash flow statement

The Trust has taken advantage of the exemptions from the requirements of FRS 1 not to include a cash flow statement as part of its accounts, on the grounds that it meets the criteria as a small company as defined by the Companies Act 1985.

2. NET INCOMING/(OUTGOING) RESOURCES FOR YEAR

	2005 £	2004 £
Net incoming/(outgoing) resources for the year is stated after charging:		
Auditors' remuneration	1,880	1,586

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs £	Other £	2005 Total £	2004 Total £
Costs of generating funds				
Fundraising and publicity	-	1,815	1,815	1,671
Charitable expenditure				
Projects	-	36,376	36,376	25,858
Grants payable	-	31,020	31,020	31,897
Salaries supported by gifts in kind	12,700	-	12,700	12,300
Management and administration	5,830	3,935	9,765	9,307
	18,530	73,146	91,676	81,033

4. INFORMATION REGARDING EMPLOYEES AND TRUSTEES

	2005 £	2004 £
Average number of employees during the year	1	1
Salaries	5,830	5,660
Salaries supported by gifts in kind	12,700	12,300
Total emoluments	18,530	17,960

No trustees or person related or connected by business to them has received any remuneration from the trust during the year (2004: £Nil). No out of pocket expenses were reimbursed to the trustees during the year (2004: £Nil).

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

5. TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

	Computer software £
Cost	
As at 1 April 2004	6,165
Disposals	(6,165)
	<hr/>
As at 31 March 2005	-
	<hr/>
Depreciation	
As at 1 April 2004	6,165
Disposals	(6,165)
	<hr/>
As at 31 March 2005	-
	<hr/>
Net book value	
As at 1 April 2004 and 31 March 2005	-
	<hr/>

6. DEBTORS

	2005 £	2004 £
Donations receivable	-	10,295
Prepayments	163	179
	<hr/>	<hr/>
	163	10,474
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2005 £	2004 £
Accruals	1,880	1,586
Other creditors – grant round awards	31,020	-
	<hr/>	<hr/>
	32,900	1,586
	<hr/>	<hr/>

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

8. STATEMENT OF FUNDS

	Balance 31 March 2004 £	Income £	Expenditure £	Balance 31 March 2005 £
Unrestricted funds				
General fund	79,488	61,630	(53,542)	87,576
Restricted funds				
Calendar	3,422	1,385	(1,410)	3,397
Reach Out 1999	25,502	39	(322)	25,219
Repeat Victimisation (Pontefract)	100	-	-	100
White Rose Scheme	3,708	-	-	3,708
Leeds Schemes	350	-	-	350
PAWE	317	1,000	(1,317)	-
Crime Reduction Fund	13,515	-	(2,336)	11,179
SPLAT 2000	5,032	-	-	5,032
Bradford North Youth Projects	4,560	-	(4,000)	560
Community Cohesion	26,429	-	(7,142)	19,287
Youth Consultation	2,989	-	(660)	2,329
Millgarth	5,500	-	-	5,500
Bradford Hate Crime Alliance	3,549	-	-	3,549
Wetherby Road Traffic	700	-	-	700
Citizenship	24,742	-	(3,518)	21,224
PERCY	100	-	-	100
Neighbourhood Watch	13,244	-	-	13,244
Vehicle Crime – Morley	9,935	-	-	9,935
Vehicle Crime – Wakefield	717	-	-	717
CD ROM Citizenship	7,000	-	-	7,000
Mirfield Community Support Fund	925	-	-	925
Wildlife Crime Walk	1,579	-	-	1,579
Carrgate USU	4,132	-	(1,285)	2,847
Safer by Design - Video	8,000	-	-	8,000
Safer Streets Roadshow	7,400	-	(2,000)	5,400
Racial Minorities Consultation	5,000	-	-	5,000
Get Hooked	2,200	1,725	(2,135)	1,790
Circle Project	22,000	-	-	22,000
Plural Policing	20,296	-	-	20,296
Operation Artemis	1,311	9,100	(10,411)	-
Safety with Santa	750	-	(750)	-
Community Engagement Badge	450	-	-	450
Speed Check	-	5,000	-	5,000
Y&S Educational Materials	-	2,105	(348)	1,757
30 th Anniversary	-	5,406	-	5,406
Sainsbury's	-	500	(500)	-
Total restricted funds	225,454	26,260	(38,134)	213,580
Total funds	304,942	87,890	(91,676)	301,156

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

9. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

	Unrestricted Funds £	Restricted funds £	Total Funds £
Fund balances at 31 March 2005 are represented by:			
Current assets	120,476	213,580	334,056
Current liabilities	(32,900)	-	(32,900)
Total net assets	<u>87,576</u>	<u>213,580</u>	<u>301,156</u>

10. TAXATION

The charity's activities are exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

11. SCHEDULE OF GRANTS PAYABLE

The following awards were made as a result of the 2004-05 Grant Round 'Engaging Communities'.

Grants payable to organisations	£
CASA Counselling Service	2,000
K-FAD	2,000
West Leeds Healthy Living Network	1,000
Rastrick Youth Forum	2,000
Queensbury Youth Project	100
STOP Project	2,000
Dodge Home Tenants & Residents Association	2,000
Normanton Community Network	1,320
Communities United Project	1,000
St Lukes Cares	2,000
Heath Common Residents Association	1,500
South Asian Healthy Living Partnership	1,500
North Bradford Basketball Development Centre	1,000
Chapelton Community Driving Partnership	1,000
English Churches Housing Group	1,000
The Diversity Project	1,000
Maendeleo Refugee Youth Club	1,000
Learning Partnerships	1,600
Knottingley Drama Group	2,000
CASAC Connect 2 Project (Drama in Beckhills)	2,000
Gibbett Street Association	1,000
Cinderpath Youth Group	1,000
	<u>31,020</u>

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE ACCOUNTS

Year ended 31 March 2005

12. RELATED PARTY TRANSACTIONS

Mr C Cramphorn, a trustee of the West Yorkshire Police Community Trust, also held the position of Chief Constable of West Yorkshire Police during the year to 31 March 2005.

Mr M Burns-Williamson, a trustee, held the position of Chairman of the West Yorkshire Police Authority during the year.

The Trust made the following payments to West Yorkshire Police during the current and previous financial year.

	2005 £	2004 £
Unrestricted fund		
Staff salaries recharged	5,830	5,660
Other	32	-
	<hr/>	<hr/>
Restricted funds		
Bradford North Youth Projects	4,000	3,700
Safety with Santa	750	-
Operation Artemis	438	-
PAWE - Keighley	1,317	4,000
SPACE - Wakefield	-	1,005
	<hr/>	<hr/>

13. ASSETS HELD ON BEHALF OF ANOTHER CHARITY

At the year end, the trust held £1,000 in the trust bank account on behalf of the Bradford Bulls Foundation. This amount has not been included in the incoming resources or the balance sheet of the West Yorkshire Police Community Trust financial statements for the year ending 31 March 2005.