

Company registration no 3227212
Charity registration no 1057368

**Deloitte
& Touche**

**WEST YORKSHIRE POLICE
COMMUNITY TRUST**

Report and Financial Statements

31 March 2002

Deloitte & Touche
10-12 East Parade
Leeds
LS1 2AJ



CONTENTS

	Page
Trustees and advisors	1
Trustees' report	2
Statement of trustees' responsibilities	4
Independent Auditors' report	5
Statement of financial activities and income and expenditure account	6
Statement of total recognised gains and losses	6
Reconciliation of movements in charity's funds	6
Balance sheet	7
Notes to the accounts	8

TRUSTEES AND ADVISORS

TRUSTEES

Mr John Lyles CBE, JP - Chairman
Mr Michael Beverley
Ms Elaine Gentles
Councillor Neil Taggart
Mr Graham Moore
Mr Mark Winton
Dr Kevin Bond
Mr A Brook (appointed 19 October 2001)
Ms J Dilks (appointed 19 October 2001)

Lord Lieutenant of West Yorkshire
UK Regions Managing Partner, Arthur Andersen
Elaine Gentles & Company, Solicitors
Chair, West Yorkshire Police Authority
Chief Constable, West Yorkshire Police
Regional Fundraising Manager, Marie Curie Cancer Care
Managing Director, Europe Earth Tec Engineering Limited
Sales and Marketing Director, Yorklyde plc
Deputy Lord Lieutenant of West Yorkshire

AUDITORS

Deloitte & Touche
10-12 East Parade
Leeds
LS1 2AJ

BANKERS

HSBC Bank plc
66 Westgate
Wakefield
WF1 1XB

REGISTERED OFFICE

Police Headquarters
PO Box 9
Laburnum Road
Wakefield
WF1 3QP

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TRUSTEES' REPORT

The trustees present their annual report and the audited financial statements for the year ended 31 March 2002. 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 £30,619 (2001: £41,193). As at the balance sheet date the Trust had funds of £151,460 (2001: £182,079). Of this amount £72,300 relates to restricted funds which can only be used for the specific funds listed in note 7.

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

RESTRICTED FUNDS

The charity has a number of restricted funds which are represented by assets and liabilities as set out in note 8 to the accounts.

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.

Over the last 3 years the trustees have gradually reduced the level of free reserves by awarding grants in excess of incoming resources. The trustees will not let unrestricted reserves fall below a level which equates to approximately 12 months unrestricted expenditure.

RISK MANAGEMENT

In July 2001, the trustees performed a 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.

Following the review, it has been agreed that the Trust will continue to operate in its existing format until further notice.

WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES' REPORT

TRUSTEES

The trustees during the year 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 19 October 2001.

Mr M Beverley

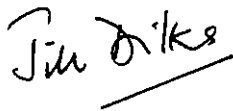
Ms E Gentles

Mr J Lyles

AUDITORS

A resolution for the reappointment of Deloitte & Touche as auditors of the charity will be proposed at the forthcoming Annual General Meeting.

Signed on behalf of the trustees

A handwritten signature in black ink, appearing to read 'J Dilks', with a horizontal line drawn underneath it.

J Dilks

Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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.



**Deloitte
& Touche**

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES 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 2002, which comprise the statement of financial activities and income and expenditure account, the balance sheet and the related notes 1 to 11. These financial statements have been prepared under the accounting policies set out therein.

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 2002 and of its incoming resources and total resources expended in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Chartered Accountants
and Registered Auditors

12 August 2002

WEST YORKSHIRE POLICE COMMUNITY TRUST
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE
ACCOUNT**
Year ended 31 March 2002

	Note	Unrestricted fund 2002 £	Restricted fund 2002 £	Total 2002 £	Total 2001 £
Incoming resources					
Donations		63,261	51,498	114,759	49,871
Gifts in kind		13,390	-	13,390	13,000
Bank interest		7,143	-	7,143	9,738
Total incoming resources		<u>83,794</u>	<u>51,498</u>	<u>135,292</u>	<u>72,609</u>
Resources expended					
Costs of generating funds					
Fundraising and publicity		(2,390)	-	(2,390)	(118)
Charitable expenditure					
Projects	7	-	(60,290)	(60,290)	(44,254)
Grants payable	11	(78,832)	-	(78,832)	(44,982)
Other expenditure for charitable purposes	3	(13,390)	-	(13,390)	(13,000)
Management and administration		(11,009)	-	(11,009)	(11,448)
Total resources expended	3	<u>(105,621)</u>	<u>(60,290)</u>	<u>(165,911)</u>	<u>(113,802)</u>
Net outgoing resources for the year	2	(21,827)	(8,792)	(30,619)	(41,193)
Transfer between funds	7	(3,644)	3,644	-	-
Fund balance brought forward at 1 April 2001		<u>104,631</u>	<u>77,448</u>	<u>182,079</u>	<u>223,272</u>
Fund balance carried forward at 31 March 2002	7	<u>79,160</u>	<u>72,300</u>	<u>151,460</u>	<u>182,079</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.

RECONCILIATION OF MOVEMENTS IN CHARITY'S FUNDS

There are no movements in the charity's funds other than the recognised gains and losses for the year for both the current and prior year.

WEST YORKSHIRE POLICE COMMUNITY TRUST

BALANCE SHEET 31 March 2002

	Note	2002 £	2001 £
FIXED ASSETS			
Tangible assets	4	-	-
CURRENT ASSETS			
Debtors	5	591	4,887
Cash at bank and in hand		163,994	184,319
		<u>164,585</u>	<u>189,206</u>
CREDITORS: amounts falling due within one year	6	<u>(13,125)</u>	<u>(7,127)</u>
NET CURRENT ASSETS		<u>151,460</u>	<u>182,079</u>
NET ASSETS		<u>151,460</u>	<u>182,079</u>
FUNDS			
Unrestricted	7	79,160	104,631
Restricted	7	72,300	77,448
TOTAL CHARITY FUNDS		<u>151,460</u>	<u>182,079</u>

These financial statements were approved by the trustees on
Signed on behalf of the trustees

14 July 2002

Jim Dilks

J Dilks
Trustee

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in October 2000. The particular accounting policies adopted by the trustees are described below.

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.

Accounting convention

The financial statements are 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

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

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

2. NET OUTGOING RESOURCES

	2002 £	2001 £
Net outgoing resources is stated after charging		
Depreciation	-	-
Auditors' remuneration:	1,528	1,528

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs £	Other £	2002 Total £	2001 Total £
Costs of generating funds				
Fundraising and publicity	-	2,390	2,390	118
	-	2,390	2,390	118
Charitable expenditure				
Scheme costs	-	60,290	60,290	44,254
Grants payable	-	78,832	78,832	44,982
Salaries supported by gifts in kind	13,390	-	13,390	13,000
Management and administration	5,300	5,709	11,009	11,448
	18,690	147,221	165,911	113,802

4. TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

	Computer Software £
Cost	
As at 1 April 2001 and 31 March 2002	6,165
Depreciation	
As at 1 April 2001 and 31 March 2002	6,165
Net book value	
As at 31 March 2002	-
As at 31 March 2001	-

5. DEBTORS

	2002 £	2001 £
Prepayments	591	4,887

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2002 £	2001 £
Bank overdraft	6,298	-
Accruals	1,528	1,528
Other creditors	5,299	5,599
	<u>13,125</u>	<u>7,127</u>

7. STATEMENT OF FUNDS

	Balance 31 March 2001 £	Income £	Expenditure £	Transfers £	Balance 31 March 2002 £
Unrestricted funds					
General fund	<u>104,631</u>	<u>83,794</u>	<u>(105,621)</u>	<u>(3,644)</u>	<u>79,160</u>
Restricted funds					
Reach Out 1999	13,091	1,413	(20)	1,000	15,484
Lifestyle Project 2000	4,485	-	(4,485)	-	-
Repeat Victimisation (Pontefract)	100	-	-	-	100
White Rose Scheme	3,708	-	-	-	3,708
Pontefract Division Youth Projects	1,043	-	(475)	-	568
Leeds Schemes	350	-	-	-	350
PAWE	2,375	3,150	(3,000)	-	2,525
Crime Reduction Fund	8,580	-	(5,065)	-	3,515
SPLAT 2000	8,162	-	(8,295)	140	7
SPACE Wakefield	10,000	711	(10,350)	644	1,005
PERCY	-	100	-	-	100
Bradford North Youth Scheme	3,061	4,010	(4,811)	-	2,260
Vulnerable People	2,700	3,000	(4,000)	-	1,700
Youth Consultation	4,293	-	(904)	-	3,389
Millgarth	5,500	-	-	-	5,500
Bradford Alliance Against Racial Harassment	5,000	6,000	-	-	11,000
Domestic Violence Services (Keighley)	5,000	-	(5,000)	-	-
Wetherby Road Traffic	-	600	-	-	600
Citizenship	-	21,895	(4,597)	(140)	17,158
Leeds Ball	-	9,820	(9,188)	-	632
SCOPE	-	-	-	2,000	2,000
Neighbourhood Watch	-	640	-	-	640
Carrgate	-	159	(100)	-	59
Total restricted funds	<u>77,448</u>	<u>51,498</u>	<u>(60,290)</u>	<u>3,644</u>	<u>72,300</u>
Total funds	<u>182,079</u>	<u>135,292</u>	<u>(165,911)</u>	<u>-</u>	<u>151,460</u>

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

8. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

	Unrestricted Funds £	Restricted funds £	Total Funds £
Fund balances at 31 March 2002 are represented by:			
Current assets	92,285	72,300	164,585
Current liabilities	(13,125)	-	(13,125)
Total net assets	79,160	72,300	151,460

9. INFORMATION REGARDING EMPLOYEES AND TRUSTEES

	2002 £	2001 £
Average number of employees during the year	1	1
Total emoluments	18,690	18,300

The trustees neither received nor waived any emoluments during the year (2001: £Nil). No out of pocket expenses were reimbursed to trustees (2001: £Nil).

10. TAXATION

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

NOTES TO THE ACCOUNTS

Year ended 31 March 2002

11. SCHEDULE OF GRANTS PAYABLE

	£
Pitstop 2000	3,000
Bradford Nightstop	5,000
Fitzwilliam & Kinsley Project Centre	3,000
Hawsworth Wood Primary School	1,000
Wakefield M D C	850
Elford Place Youth Club	3,000
Huddersfield Victim Support	3,000
Hyde and Seek	1,000
GASPED	4,000
Dewsbury and District Victim Support	2,000
Dewsbury Accident Prevention Committee	2,000
Area 5 Project	1,000
Otley Aireborough District Domestic Violence	432
Halt DV	4,000
DIAL	1,000
SJMSH & YCP	3,000
LIAP Women & Violence Trust	4,000
Bramley Elderly Action	3,000
Bangladeshi Community Association	4,000
Bradford Motor Education Project	2,000
Society for the Blind of Dewsbury, Batley & District	2,000
Yorkshire MESMAC	5,000
Bradford City Centre Project	3,000
Sikh Cultural Society	4,000
KRAFT	2,500
Caring for Life	3,350
St Anne's Shelter and Housing Association	700
West Yorkshire Police	8,000
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	78,832
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