

Registered number: 3227212

WEST YORKSHIRE POLICE COMMUNITY TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014

Charity Number: 1057368

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WEST YORKSHIRE POLICE COMMUNITY TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2014**

CHARITY NAME: West Yorkshire Police Community Trust

CHARITY REGISTERED NUMBER: 1057368

COMPANY REGISTERED NUMBER: 3227212

TRUSTEES AND DIRECTORS:

Mrs A Bainbridge (Chair)	
Sir Norman Bettison	Resigned 4 October 2013
Cllr M Burns-Williamson	Resigned 4 October 2013
Mr PCR (Bob) Lewis	
Mr A Walker	
Mrs L Hastings	Resigned 4 October 2013
Mr B McLaughlin	Resigned 4 October 2013
Canon Y Masih	Resigned 4 October 2013

TRUST ADMINISTRATOR: Sarah Williams

AUDITORS: Baker Tilly UK Audit LLP
2 Wellington Place, Leeds LS1 4AP

BANKERS: HSBC Bank Plc, 66 Westgate, Wakefield, WF1 1XB

**REGISTERED OFFICE
AND OPERATIONAL ADDRESS:** West Yorkshire Police Headquarters, PO Box 9,
Laburnum Road, Wakefield, WF1 3QP

TELEPHONE NUMBER: 01924 292956

FAX NUMBER: 01924 292595

EMAIL: communitytrust@westyorkshire.pnn.police.uk

WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES' REPORT for the year ended 31 March 2014

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 2014. The financial statements comply with current statutory requirements and with the requirements of the charity's governing document.

Small Company Exemption

This Trustees' report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (issued in March 2005) and in accordance with the special provisions relating to small companies under S419 (2) of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Anticipated closure of the charity

In September 2013 the Trustees took the decision to close the charity to new funding or donations and to commence a process of utilising all accumulated funds in line with the charity's objectives. This process was completed by the year end, 31 March 2014. The Trustees anticipate that the charity will in due course be de-registered with the Charity Commission and Companies House.

Governing document

The Community Trust is a registered charity (charity number 1057368) and was formed as a company limited (registration number 3227212) by guarantee on 19 July 1996. The Community 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).

Recruitment and Appointment of Trustees (Directors)

The Trustees during the year and at the date of this report are shown on page 3. The Articles of Association allow continuing Trustees to appoint additional Trustees. One third of the Trustees retire each year at the Annual General Meeting (AGM) and being eligible offer themselves for re-election.

The following Trustees retired at the Annual General Meeting held on 4 October 2013 and did not offer themselves for re-election:

Sir Norman Bettison
Cllr M Burns-Williamson
Mrs L Hastings
Mr B McLaughlin
Canon Y Masih

Trustees Induction and Training

Following the decision to close the charity, the Trustees do not expect that new Trustee appointments will be required. The following relates to the policy in place for new Trustees historically:

On appointment all Trustees receive a telephone call and letter from the Chairman, welcoming them to the Community Trust. These serve to lay out the commitment required by the new Trustees and the involvement expected from them in Community Trust matters. The Community Trust Administrator ensures the new Trustees receive a copy of the most recent annual report, a copy of the Community Trust Deed and a Trustees induction pack. Practical training occurs for all Trustees when attending meetings and in their role deciding on grant awards.

Organisational Structure

The Trustees meet as required in order to carry out their duties. Prior to the closure of the charity in 2013/14, the Trustees met bi-annually to review the finances of the Community Trust, approve grants awarded and make decisions regarding the activities of the Community Trust.

Risk Management

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 for the year ended 31 March 2014

Statement of Trustees' Responsibilities

The directors (who are also Trustees) are responsible for preparing the annual report and financial statements. The directors have prepared the financial statements for the charity in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, and United Kingdom Generally Accepted Accounting Practice.

United Kingdom company law requires the directors of a charity to prepare financial statements for each financial period which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice 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 and comply with UK GAAP and the Companies Act 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles within the Charities SORP 2005;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting statements of recommended practice have been followed, subject to any departures being disclosed and explained in the financial statements;
- prepare 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 Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's auditors are unaware; and
- as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Related Parties

The Community Trust has historically worked closely with West Yorkshire Police. The Community Trust objectives fit in closely with the aims and objectives of West Yorkshire Police, particularly in respect of improving public confidence. The Force has provided funding for the Community Trust which was used in the Grant Rounds, through the Police Property Act Fund and the Proceeds of Crime Act funding.

OBJECTIVES AND ACTIVITIES

As noted on page 4, the Trustees ceased accepting new funding and donations during the year and completed a process of utilising all accumulated funds in line with its charitable objectives by 31 March 2014. This process has been completed.

Objectives

The principal objectives of the charity have been:

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 the 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.

WEST YORKSHIRE POLICE COMMUNITY TRUST

TRUSTEES' REPORT for the year ended 31 March 2014

Activities

The charity has aimed to achieve its objectives in a number of ways as set out in the Achievements and Performance section below.

Grant Making Policy

The Community Trust has awarded awards grants to voluntary and community groups, small charities and not-for-profit groups. The Community Trust has not supported general appeals, pure academic research, educational bursaries, travel projects, individuals or work that forms part of a statutory requirement.

ACHIEVEMENTS AND PERFORMANCE

During the year, the Community Trust awarded grants totalling £82,782 (2012: £47,867 (net of returns)) in the main grant round.

All of the projects supported were endorsed by officers from local Neighbourhood Policing Teams (NPTs) which enabled Trustees to maximise public benefit through the Grant allocations. All of the projects had direct links to discouraging anti-social behaviour, with some also helping to educate on drug, alcohol or road safety issues.

Trustees are keen to ensure that all applicants work with their Neighbourhood Policing Teams (NPTs) as due to the limited amount of funding it is not possible to support every applicant in each of the Grant Round(s). By encouraging the development of these relationships and working closely together positive outcomes can be achieved for the benefit of the community.

In anticipation of closure of the charity a final grant round was awarded in October 2013. The final grant round award was made to the following organisations and totalled £22,358:

Crimestoppers - 50%
Brake - 25%
Compass - 25%

A detailed breakdown of all awards is given in note 4.

Financial Review

The statement of financial activities is set out on page 10. The Trust recorded a net deficit of £172,847 in the year ended 31 March 2014 (2013: net surplus of £11,438). Unrestricted funds showed a net surplus of £nil (2012 £9,469). Restricted funds showed a surplus of £nil (2012: £1,969) following expenditure in the year of donations and income received in current and previous years.

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

Restricted Funds

At the balance sheet date the Community Trust had funds of £nil (2013: £172,847). Of this amount £nil (2012: £63,677) related to restricted funds which can only be used for the specific purposes listed in note 9.

Investment Powers

The Memorandum and Articles of Association permit wide powers of investment.

WEST YORKSHIRE POLICE COMMUNITY TRUST

**TRUSTEES' REPORT
for the year ended 31 March 2014**

Reserves Policy

The Trustees consider that no reserves are required going forward.

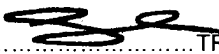
Public Benefit

The Trustees have complied with the duty in part 1 section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. A detailed report of the activities undertaken and achievements by the charity to further its charitable purposes for the public benefit is given above.

Auditors

Baker Tilly Audit Limited ceased trading on 31st March 2014. The directors, having been notified of the cessation of trade of Baker Tilly Audit Limited, appointed Baker Tilly UK Audit LLP as Auditor on 1 April 2014 to fill the casual vacancy. In accordance with the Companies Act 2006 a resolution proposing the appointment of Baker Tilly UK Audit LLP as Auditor will be put to the members.

This report was approved by the Trustees on 27 May 2014 and signed on their behalf by:-


..... TRUSTEE

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

We have audited the financial statements of West Yorkshire Police Community Trust for the year ended 31 March 2014 on pages 10 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable 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 auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 5 the trustees (who are also the directors of West Yorkshire Police Community Trust for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditscopeukprivate>

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime in preparing the Trustees' report

Baker Tilly UK Audit LLP

Steven Williams (Senior Statutory Auditor)
For and on behalf of Baker Tilly UK Audit LLP, Statutory Auditor
Chartered Accountants

2 Wellington Place
Leeds
LS1 4AP

Date: 11.6.14

WEST YORKSHIRE POLICE COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2014**

	Note	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income:					
Donations	3	4,639	7,812	12,451	95,370
Gifts in kind					
Wage, salaries and support costs		16,414	-	16,414	32,575
Donated consumables		-	-	-	-
Activities for generating funds:					
Fundraising income		-	-	-	-
Bank interest		569	-	569	1,495
Total incoming resources		<u>21,622</u>	<u>7,812</u>	<u>29,434</u>	<u>129,440</u>
RESOURCES EXPENDED					
Costs of charitable activities					
Grants payable	4	105,140	68,689	173,829	56,081
Other expenditure on charitable activities	5	24,822	-	24,822	59,501
Governance costs	5	3,630	-	3,630	2,420
Total resources expended	5	<u>133,592</u>	<u>68,689</u>	<u>202,281</u>	<u>118,002</u>
Net outgoing resources for the year before transfers		(111,970)	(60,877)	(172,847)	11,438
Transfers between funds		2,800	(2,800)	-	-
Net movements of funds in year		(109,170)	(63,677)	(172,847)	11,438
Funds brought forward At 1 April 2013		109,170	63,677	172,847	161,409
Funds carried forward At 31 March 2014		<u>-</u>	<u>-</u>	<u>-</u>	<u>172,847</u>

All of the above results are derived from continuing activities.

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

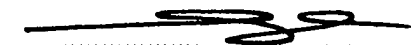
(Registration Number: 3227212)

**BALANCE SHEET
as at 31 March 2014**

	Notes	2014 £	2013 £
Current assets			
Debtors	7	-	2,363
Cash at bank and in hand		-	173,516
		<hr/>	<hr/>
		-	175,879
Creditors: amounts falling due within one year	8	-	(3,032)
		<hr/>	<hr/>
NET CURRENT ASSETS		-	172,847
		<hr/>	<hr/>
NET ASSETS		-	172,847
		<hr/>	<hr/>
Represented by			
Unrestricted funds	9	-	109,170
Restricted funds	9	-	63,677
		<hr/>	<hr/>
TOTAL FUNDS	10	-	172,847
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the Statement of Recommended Practice Charity Accounts (SORP) 2005.

The financial statements were approved by the Trustees on 27 May 2014 and signed on their behalf by:



.....
A Bainbridge

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2014

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities and follow the recommendations in "Accounting and Reporting by Charities Statement of Recommended Practice" issued in March 2005.

Company Status

The Trust is a company limited by guarantee. The guarantors are the Trustees named on page one. 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 3 465 (6) of Schedule 4 of the Companies Act 2006 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. By nature of its principal activities, the Trust is a non-profit making organisation and because of this a profit and loss account is not included within these financial statements, being replaced with a Statement of Financial Activities. No summary Income and Expenditure Account has been included as all other information which is required to be disclosed by Financial Reporting Standard No 3 has been included on the face of the Statement of Financial Activities.

In September 2013 the Trustees took the decision to close the charity to new funding or donations and to commence a process of utilising all accumulated funds in line with the charity's objectives. This process was completed by the year end, 31 March 2014. The Trustees anticipate that the charity will in due course be de-registered with the Charity Commission and Companies House. Given this position, the accounts have not been prepared on a going concern basis but instead have been prepared on a break up basis. This has not materially affected the accounting treatment adopted in these financial statements.

Incoming resources

All incoming resources are included 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 Fund Raising 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 activities include 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.

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2014

1. ACCOUNTING POLICIES (continued)

Other Expenditure on Charitable Activities

Other expenditure of charitable activities includes staff salaries and salaries supported by gifts in kind.

Governance costs

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee payable

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past event.

Cash Flow Statement

The Trust has taken advantage of the exemptions from the requirements of Financial Reporting Standard No 1 not to include a cash flow statement as part of its financial statements, on the grounds that it meets the criteria as a small company as defined by the Companies Act 2006.

Taxation

The trust is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly the Trust is potentially entitled to tax exemption under Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising to it and consequently there is nil taxation charge included in the 2013 financial statements (2012: nil).

2. NET OUTGOING RESOURCES FOR THE YEAR

	2014 £	2013 £
Net outgoing resources for the year are stated after charging:		
Auditor's remuneration	3,000	2,420
	<hr/>	<hr/>

3. DONATIONS

	Unrestricted Funds £	Restricted funds £	2014 Total £	2013 Total £
West Yorkshire Police Property Act Fund	-	-	-	30,000
West Yorkshire Police Crime Division	-	-	-	30,000
West Yorkshire Police Kirklees Division	-	-	-	20,000
West Yorkshire Police Circles	-	-	-	10,000
Other Donations	4,639	7,812	12,451	5,370
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	4,639	7,812	12,451	95,370
	<hr/>	<hr/>	<hr/>	<hr/>

WEST YORKSHIRE POLICE COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2014**

**4. SCHEDULE OF GRANTS PAYABLE
2013/14 Main Grant Round**

	2014 £
Sahara	2,500
The Joshua Project Limited	2,500
Shearbridge Residents Association	2,000
Athletico FC	2,420
Hollings Youth	2,425
Warwick Neighbourhood Watch	1,008
Allstar Youth Entertainment	2,500
Bierley Community Association Limited	2,000
UK Ambassadors cic	2,500
Spark Skills UK Limited	2,040
South Leeds Community Radio	2,225
Morley Community Church	2,000
Halifax Street Angels	2,150
Buttershaw CFC Limited - Eden	2,000
Shipley & Bingley Voluntary Services	2,380
Freedom Personal Safety	2,478
Learning Partnerships	2,450
Carleton Community High School	2,500
Health for All	2,500
One in a million Sport	2,300
Together Women Project, Yorkshire and Humberside	2,316
The Basement Recovery Project	2,400
New Wortley Community Association	2,470
Rastrick Cricket and Athletic Club	2,250
Gipton Together	2,500
Christ Church Armley Community Projects Limited - CCAYP	2,000
Lower Grange Community Association	1,550
Fagely Youth and Community Chest	2,000
Airedale Academy	2,165
Prism Youth Project	2,275
SYD Ringside	1,500
Elland & District Partnership	1,935
Khidmat Centre	2,500
Swinnow Community Centre	2,000
Thornton Methodist Church	1,125
St Vincent Support Group	2,500
Next Generation Wakefield CiC	2,200
Barca-Leeds	2,220
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	82,782
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Final Grant Round	
Crimestoppers	11,180
Brake	5,589
Compass	5,589
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	22,358
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	105,140
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WEST YORKSHIRE POLICE COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2014**

4. SCHEDULE OF GRANTS PAYABLE (continued)

	2014 £
Restricted Fund – Youth Schools Projects	
Cadets	16,392
Road Safety Project	3,600
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	19,992
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Restricted Fund – I – Initiative	
Kirklees Met Council	600
Commitment Grants	300
Kumon Y'All	1,150
Newsome High School	200
Kirklees Intergrated Youth Support Service	200
Cottingley Cornerstone Centre	200
Abacus Care Limited	200
Allerton Bywater Youth Project	400
2 nd Keighley 2 nd Riddlesden Scouts	200
Keighley Jitsu Club	200
Al-Ajar Charity & Education Foundation	200
Cardigan Centre	400
Upton and North Elmsal district youth club	200
Wednesday Night Project	200
The Frizinghall Partnership	1,200
Hainworth Wood Community Centre	200
SPTA – Garforth Academy	200
Agbrigg and Belle Vue Community Association	200
Thornhill Community Academy	200
Friday Night Fever	200
Old Quarry Adventure Playground	200
Paddock Youth Centre	200
Leeds GATE	200
Thornhill Community Academy	500
	<hr/>
	7,950
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Restricted Fund – Whiterose	
Walk Safe Project	333
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Restricted Fund -Crime Reduction	
Burglary Campaign – Radio costs	1,370
Delta Design and Print	612
Get Yourself Noticed Limited	585
Think Ambient	1,008
A/W Burglaries	1,800
Bakes and Lord (TFMV)	1,907
Opening reserve adjustment	1,646
	<hr/>
	8,928
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WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2014

4. SCHEDULE OF GRANTS PAYABLE (continued)

Restricted Fund – Millgarth

City and Holbeck Gardening Project	1,176
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Restricted Fund – Student Safety

Walk Safe Project	400
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Restricted Fund - Neighbourhood Policing

Bakes and Lord	478
Direct Path Solutions	3,000
Commitment Signage	5,962
Various causes	470
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	9,910
	<hr/>

Restricted Fund - Kirklees One

Kirklees District	20,000
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Total Restricted Expenditure	68,689
	<hr/>

5. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs	Other	2014 Total £	2013 Total £
	£	£		
Charitable activities				
Salaries supported by gifts in kind	11,740	-	11,740	28,015
Salaries	6,500	-	6,500	6,500
Office use supported by gifts in kind	-	4,674	4,674	4,560
Other Charitable Expenditure:				
▪ Restricted		-		20,426
▪ Unrestricted		1,908	1,908	-
	<hr/>	<hr/>	<hr/>	<hr/>
	18,240	6,582	24,822	59,501
Governance costs	-	3,630	3,630	2,420
	<hr/>	<hr/>	<hr/>	<hr/>
	18,240	10,212	28,452	61,921
	<hr/>	<hr/>	<hr/>	<hr/>

Other charitable expenditure, gifts in kind, represent consumables received from donors. These consumables are either utilised in the day to day operation of the charity or in fulfilling the charity's objectives.

WEST YORKSHIRE POLICE COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2014**

6. INFORMATION REGARDING EMPLOYEES AND TRUSTEES

The trust does not directly employ anyone. One employee is recharged from West Yorkshire Police to the trust, details of which are disclosed below:

	2014 £	2013 £
Salaries	6,500	6,500
Salaries supported by gifts in kind	11,740	28,015
	<hr/>	<hr/>
Total emoluments	18,240	34,515
	<hr/>	<hr/>

No trustees or persons related or connected by business to them, has received any remuneration from the Trust during the year (2012: Nil). No out of pocket expenses were reimbursed to the trustees during the year (2012 : Nil).

7. DEBTORS

	2014 £	2013 £
Other debtors	-	2,363
	<hr/>	<hr/>

8. CREDITORS: - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Accruals	-	3,032
	<hr/>	<hr/>
	-	3,032
	<hr/>	<hr/>

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2014

9. STATEMENT OF FUNDS

	Balance at 1 April 2013 £	Income £	Expenditure £	Transfers between Funds £	Balance 31 March 2014 £
Unrestricted funds					
General fund	109,170	21,622	(133,592)	2,800	-
Restricted funds					
Neighbourhood Policing	9,986	-	(9,910)	(76)	-
Youth & Schools Project	19,992	-	(19,992)	-	-
I Initiative	2,677	7,812	(7,950)	(2,539)	-
White Rose	338	-	(333)	(5)	-
Crime Reduction	9,057	-	(8,928)	(129)	-
Millgarth	1,171	-	(1,176)	5	-
Student Safety	400	-	(400)	-	-
Carr Gate USU	56	-	-	(56)	-
Circles	-	-	-	-	-
Kirklees One	20,000	-	(20,000)	-	-
Total restricted funds	63,677	7,812	(68,689)	(2,800)	-
Total funds	172,847	29,434	(202,281)	-	-

As part of the process of closure of the charity, the donors were contacted in respect of all unspent restricted funds stating the charity's intention to transfer funds to the general fund. As a result of this a transfer of funds has been made between all remaining restricted funds and general funds.

All reallocations have arisen following resolution passed by the board of trustees.

10. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2014 are represented by:			
Current assets	-	-	-
Current liabilities	-	-	-
Total net assets	-	-	-

WEST YORKSHIRE POLICE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2014

11. RELATED PARTY TRANSACTIONS

Mr M Burns-Williamson, a Trustee, held the position of Chairman of the West Yorkshire Police Authority/Police and Crime Commissioner of West Yorkshire during the year.

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

	2014	2013
	£	£
Unrestricted fund		
Staff salaries recharged	6,500	6,500
	<hr/>	<hr/>
	6,500	6,500
	<hr/>	<hr/>
Restricted fund		
West Yorkshire Police Kirklees Division	-	20,000
West Yorkshire Police – Circles	-	10,000
Kirklees Road Safety Champs	-	-
The Valleys NPT	-	-
	<hr/>	<hr/>
	-	30,000
	<hr/>	<hr/>

The trust received the following income from West Yorkshire Police during the current and previous financial year:

	2014	2013
	£	£
Unrestricted fund		
West Yorkshire Police Property Act Fund	-	30,000
West Yorkshire Police Proceeds of Crime	-	30,000
	<hr/>	<hr/>
	-	60,000
	<hr/>	<hr/>