

Company registration no 3227212
Charity registration no 1057368

**Deloitte
& Touche**

**WEST YORKSHIRE POLICE
COMMUNITY TRUST**

Report and Financial Statements

31 March 2000



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

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TRUSTEES AND ADVISORS

TRUSTEES

Mr John Lyles CBE, JP - Chairman
Mr Michael Beverley
Ms Elaine Gentles
Mr Richard Gregory (resigned 4.6.99)
Bishop Nigel McCulloch
Councillor Neil Taggart
Mr Graham Moore
Mr Mark Winton
Dr Kevin Bond (appointed 23.11.99)

Lord Lieutenant of West Yorkshire
Managing Partner, Arthur Andersen
Elaine Gentles & Company, Solicitors
Director of Broadcasting, Yorkshire Television
Bishop of Wakefield
Chair, West Yorkshire Police Authority
Chief Constable, West Yorkshire Police
Regional Fund Raising Manager

AUDITORS

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

BANKERS

HSBC Bank plc
66 Westgate
Wakefield
WF1 1XB

REGISTERED OFFICE

Police Headquarters
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TRUSTEES' REPORT

The trustees present their annual report and the audited financial statements for the year ended 31 March 2000. 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 £33,135 (1999 : surplus £25,272). As at the balance sheet date the Trust had funds of £223,272 (1999: £256,407). Of this amount £71,694 relates to restricted funds which can only be used for the specific purposes detailed 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 as detailed in note 7 to the accounts.

YEAR 2000

No significant problems have been experienced by the charity from the changeover to the Year 2000. The trustees are aware of the need to constantly monitor the Year 2000 issues during the course of the year but do not anticipate these having any significant effect on the charity's activities.

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.

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 23 November 1999.

Mr J Lyles

Ms E Gentles

Mr M Beverley

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



N Taggart

Trustee

17 November 2000

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the directors of a charity (namely 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.



WEST YORKSHIRE POLICE COMMUNITY TRUST

AUDITORS' REPORT TO THE MEMBERS

We have audited the financial statements on pages 6 to 11 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of trustees and auditors

As described on page 4, the trustees, who are also directors of the charity for the purposes of company law, are responsible for the preparation of financial statements which are required to be prepared in accordance with the applicable United Kingdom law and accounting standards. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

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 as at 31 March 2000 and of its incoming resources and application of resources including the income and expenditure of the charity for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Deloitte & Touche

Chartered Accountants and
Registered Auditors
10-12 East Parade
Leeds
LS1 2AJ

17 November 2000

WEST YORKSHIRE POLICE COMMUNITY TRUST
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE
ACCOUNT**
Year ended 31 March 2000

	Note	Unrestricted fund 2000 £	Restricted fund 2000 £	Total 2000 £	Total 1999 £
Income and Expenditure					
Incoming resources					
Donations		72,654	32,741	105,395	196,883
Gifts in kind		16,265	-	16,265	10,230
Bank interest		8,708	-	8,708	10,951
Total incoming resources		<u>97,627</u>	<u>32,741</u>	<u>130,368</u>	<u>218,064</u>
Resources expended					
Direct charitable expenditure:					
Projects	7	-	(88,274)	(88,274)	(94,891)
Grants payable	11	(46,260)	-	(46,260)	(81,109)
Other expenditure for charitable purposes	3	(16,000)	-	(16,000)	-
Other expenditure					
Fund-raising and publicity		(1,815)	-	(1,815)	(2,630)
Management and administration		(11,154)	-	(11,154)	(14,162)
Total resources expended	3	<u>(75,229)</u>	<u>(88,274)</u>	<u>(163,503)</u>	<u>(192,792)</u>
Net (outgoing)/incoming resources for the year	2	22,398	(55,533)	(33,135)	25,272
Transfers		(20,000)	20,000	-	-
Fund balance brought forward at 1 April 1999		<u>149,180</u>	<u>107,227</u>	<u>256,407</u>	<u>231,135</u>
Fund balance carried forward at 31 March 2000	7	<u>151,578</u>	<u>71,694</u>	<u>223,272</u>	<u>256,407</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.

BALANCE SHEET
31 March 2000

	Note	2000 £	1999 £
FIXED ASSETS			
Tangible assets	4	-	1,055
CURRENT ASSETS			
Debtors	5	12,320	16,468
Cash at bank and in hand		277,453	243,548
		289,773	260,016
CREDITORS: amounts falling due within one year	6	(66,501)	(4,664)
NET CURRENT ASSETS		223,272	255,352
NET ASSETS		223,272	256,407
FUNDS			
Unrestricted	7	151,578	149,180
Restricted	7	71,694	107,227
TOTAL CHARITY FUNDS		223,272	256,407

These financial statements were approved by the trustees on 17 November 2000

Signed on behalf of the trustees



N Taggart

Trustee

NOTES TO THE ACCOUNTS
Year ended 31 March 2000**1. ACCOUNTING POLICIES**

The financial statements are prepared in accordance with the Statement of Recommended Practice 'Accounting by Charities'. 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.

Resources arising - income

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 other expenditure.

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

Direct charitable expenditure includes all expenditure directly related to the objects of the charity.

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

All other direct expenses are shown as either fund raising and publicity or management and administration. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with use of the resources. Central overheads are allocated on the basis of their use with the aim of ensuring that those costs remaining within administration relate to the management of the Trust's assets, organisation, administration and compliance with constitutional 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 2000**2. NET (OUTGOING)/INCOMING RESOURCES**

	2000 £	1999 £
Net (outgoing)/ incoming resources is stated after charging		
Depreciation	1,055	2,055
Auditors' remuneration:		
For audit services	1,528	1,688
For consultancy services	-	588
Interest payable	-	4
	<u> </u>	<u> </u>

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs £	Other £	Depreciation £	2000 Total £	1999 Total £
Direct charitable expenditure					
Scheme costs	-	88,274	-	88,274	94,891
Grants payable	-	46,260	-	46,260	81,109
Salaries supported by gifts in kind	16,000	-	-	16,000	-
	<u>16,000</u>	<u>134,534</u>	<u>-</u>	<u>150,534</u>	<u>176,000</u>
Other expenditure					
Fundraising and publicity	-	1,815	-	1,815	2,630
Management and administration	5,140	4,959	1,055	11,154	14,162
	<u>21,140</u>	<u>141,308</u>	<u>1,055</u>	<u>163,503</u>	<u>192,792</u>

4. TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

	Computer Software £
Cost	
At 31 March 1999 and 31 March 2000	<u>6,165</u>
Depreciation	
As at 31 March 1999	5,110
Charge for the year	<u>1,055</u>
As at 31 March 2000	<u>6,165</u>
Net book value	
As at 31 March 2000	<u>-</u>
As at 31 March 1999	<u>1,055</u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2000

5. DEBTORS

	2000 £	1999 £
Prepayments	12,092	13,523
Other debtors	228	2,945
	<u>12,320</u>	<u>16,468</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2000 £	1999 £
Accruals	1,528	1,469
Other creditors	64,973	3,195
	<u>66,501</u>	<u>4,664</u>

7. STATEMENT OF FUNDS

	Balance 31 March 1999 £	Income £	Expenditure £	Transfers £	Balance 31 March 2000 £
Unrestricted funds					
General fund	149,180	97,627	(75,229)	(20,000)	151,578
Restricted funds					
Reach Out 1998	53,031	1,236	(8,002)	(46,265)	-
Reach Out 1999	-	3,640	(41,675)	46,265	8,230
Lifestyle Project 1998	26,225	2,947	(17,549)	(11,623)	-
Lifestyle Project 1999	600	10,018	418	21,623	32,659
Repeat Victimisation (Pontefract)	100	-	-	-	100
White Rose Scheme	3,708	-	-	-	3,708
Pontefract Division Youth Projects	1,533	-	-	-	1,533
Leeds Schemes	350	-	-	-	350
PAWE	2,600	3,350	(2,900)	-	3,050
Crime Reduction Fund	19,080	1,500	(15,000)	-	5,580
SPLAT 1999	-	-	(3,566)	3,566	-
SPLAT 2000	-	-	-	6,434	6,434
SPACE Wakefield	-	10,000	-	-	10,000
PERCY	-	50	-	-	50
Total restricted funds	<u>107,227</u>	<u>32,741</u>	<u>(88,274)</u>	<u>20,000</u>	<u>71,694</u>
Total funds	<u>256,407</u>	<u>130,368</u>	<u>(163,503)</u>	<u>-</u>	<u>223,272</u>

NOTES TO THE ACCOUNTS
Year ended 31 March 2000**8. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS**

	Unrestricted Funds £	Restricted funds £	Total Funds £
Fund balances at 31 March 2000 are represented by:			
Current assets	204,366	85,407	289,773
Current liabilities	(52,788)	(13,713)	(66,501)
Total net assets	<u>151,578</u>	<u>71,694</u>	<u>223,272</u>

9. INFORMATION REGARDING EMPLOYEES AND TRUSTEES

	2000 £	1999 £
Average number of employees during the year	<u>1</u>	<u>1</u>
Total emoluments	<u>21,140</u>	<u>4,940</u>

The trustees neither received nor waived any emoluments during the year (1999: £Nil). No out of pocket expenses were reimbursed to trustees (1999: £Nil).

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

	£
West Yorkshire Police - HEAT project	1,680
West Yorkshire Police Authority- Project 24 - Weetwood	5,165
Hawksworth Wood Ground Force	1,500
CASAC	4,800
Calderdale Community Safety Partnership - Domestic Violence Support Project	8,500
West Yorkshire Police Authority - Argie Young People's Project	1,140
Morley Crime Prevention Panel	5,875
Project Challenge	5,000
Age Concern - Calderdale	12,000
Sowerby Bridge High School - Peer Counselling Service	<u>600</u>
	<u>46,260</u>