



**WEST YORKSHIRE POLICE  
COMMUNITY TRUST**

**Report and Financial Statements**

**31 March 1999**

**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  
Miss Elaine Gentles  
Mr Richard Gregory (resigned 4.6.99)  
Ms Zahida P Manzoor (resigned 29.9.98)  
Bishop Nigel McCulloch  
Mr Jeremy Walker (resigned 28.2.99)  
Councillor N Taggart  
Mr G Moore  
Mr M Winton

Lord Lieutenant of West Yorkshire  
Managing Partner, Arthur Andersen  
Elaine Gentles & Company, Solicitors  
Director of Broadcasting, Yorkshire Television  
Chair, Bradford Health Authority  
Bishop of Wakefield  
Regional Director, Government Office for Yorkshire and Humberside  
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**

Midland 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 1999. 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 surplus of £25,272 (1998 : surplus £129,217). Of this amount £41,521 relates to restricted funds which can only be used for the specific purposes detailed in note 6 to the accounts.

### **RESTRICTED FUNDS**

The charity has a number of restricted funds which are represented by assets as detailed in note 6 to the accounts.

### **YEAR 2000 COMPUTERISATION**

The charity considers that it is dedicating adequate resources to mitigating any known risks associated with the 'Millennium Bug'. Financial and other in-house computerised systems have been reviewed and where necessary have been, or will be modified or replaced with a view to obviating any risks to the charity. This matter is reviewed regularly by the Trustees to ensure decisions in these areas can be made expeditiously as and when required. Any costs associated with this issue are not expected to have a material impact upon results.

### **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 29 September 1998.

Bishop Nigel McCulloch

Mr J Walker

Mr R Gregory

### **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

27 October 1999

**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. 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 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 1999 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

27 October 1999


**WEST YORKSHIRE POLICE COMMUNITY TRUST**
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE  
ACCOUNT**
**Year ended 31 March 1999**

	Note	Unrestricted fund 1999 £	Restricted fund 1999 £	Total 1999 £	Total 1998 £
<b>Income and Expenditure</b>					
<b>Incoming resources</b>					
Donations		70,701	136,412	207,113	192,736
Bank interest		10,951	-	10,951	8,737
<b>Total incoming resources</b>		<u>81,652</u>	<u>136,412</u>	<u>218,064</u>	<u>201,473</u>
<b>Resources expended</b>					
<b>Direct charitable expenditure:</b>					
Projects	6	-	(94,891)	(94,891)	(54,414)
Grants payable	10	(81,109)	-	(81,109)	-
<b>Other expenditure</b>					
Fund-raising and publicity		(2,630)	-	(2,630)	(8,000)
Management and administration		(14,162)	-	(14,162)	(9,842)
<b>Total resources expended</b>	3	<u>(97,901)</u>	<u>(94,891)</u>	<u>(192,792)</u>	<u>(72,256)</u>
<b>Net (outgoing)/incoming resources for the year</b>	2	(16,249)	41,521	25,272	129,217
<b>Fund balance brought forward at 1 April 1998</b>		<u>165,429</u>	<u>65,706</u>	<u>231,135</u>	<u>101,918</u>
<b>Fund balance carried forward at 31 March 1999</b>	6	<u>149,180</u>	<u>107,227</u>	<u>256,407</u>	<u>231,135</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 1999**

	Note	1999 £	1998 £
<b>FIXED ASSETS</b>			
Tangible assets	4	<u>1,055</u>	<u>3,110</u>
<b>CURRENT ASSETS</b>			
Debtors	5	16,468	25,579
Cash at bank and in hand		<u>243,548</u>	<u>211,696</u>
		260,016	237,275
<b>CREDITORS: amounts falling due within one year</b>			
Accruals		<u>(4,664)</u>	<u>(9,250)</u>
<b>NET CURRENT ASSETS</b>		<u>255,352</u>	<u>228,025</u>
<b>NET ASSETS</b>		<u>256,407</u>	<u>231,135</u>
<b>FUNDS</b>			
Unrestricted	6	149,180	165,429
Restricted	6	<u>107,227</u>	<u>65,706</u>
<b>TOTAL CHARITY FUNDS</b>		<u>256,407</u>	<u>231,135</u>

These financial statements were approved by the Trustees on 27 October 1999.

Signed on behalf of the Trustees

*Neil Taggart*

N Taggart

Trustee

## **NOTES TO THE ACCOUNTS**

**Year ended 31 March 1999**

### **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 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.

Designated funds comprise general funds which have been set aside at the discretion of the Trustees for specific purposes. The purpose and use of the designated funds is set out in the notes to the financial statements.

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 1999**

**1. NET (OUTGOING)/INCOMING RESOURCES**

	1999 £	1998 £
Net (outgoing)/ incoming resources is stated after charging		
Depreciation	2,055	2,055
Auditors' remuneration:		
For audit services	1,688	1,250
For consultancy services	588	-
Interest payable	4	-
	<u>          </u>	<u>          </u>

**2. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff costs £	Other £	Depreciation £	1999 Total £	1998 Total £
<b>Direct charitable expenditure</b>					
Scheme costs	-	94,891	-	94,891	54,414
Grants payable	-	81,109	-	81,109	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	176,000	-	176,000	54,414
<b>Other expenditure</b>					
Fundraising and publicity	-	2,630	-	2,630	8,000
Management and administration	4,940	7,167	2,055	14,162	9,842
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	4,940	185,797	2,055	192,792	72,256
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**3. TANGIBLE FIXED ASSETS**

	Computer Software £
<b>Cost</b>	
At 31 March 1998 and 31 March 1999	6,165
<b>Depreciation</b>	
As at 31 March 1998	3,055
Charge for the year	2,055
	<u>          </u>
As at 31 March 1999	5,110
<b>Net book value</b>	
As at 31 March 1998	3,110
	<u>          </u>
As at 31 March 1999	1,055
	<u>          </u>

**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 1999**

**4. DEBTORS**

	1999 £	1998 £
Prepayments	13,523	21,787
Other debtors	2,945	3,792
	<u>16,468</u>	<u>25,579</u>

**5. STATEMENT OF FUNDS**

	Balance 31 March 1998 £	Income £	Expenditure £	Balance 31 March 1999 £
<b>Unrestricted funds</b>				
General fund	165,429	81,652	97,901	149,180
<b>Restricted funds</b>				
Reach out	17,494	73,992	38,455	53,031
Lifestyle Project 1998	39,779	39,632	53,186	26,225
Lifestyle Project 1999	-	600	-	600
Repeat Victimisation (Pontefract scheme)	-	100	-	100
Repeat Victimisation (Wakefield scheme)	2,500	-	2,500	-
White Rose scheme	3,500	208	-	3,708
Pontefract Division Youth Projects	1,533	-	-	1,533
Leeds schemes	350	-	-	350
Drugs schemes	550	-	550	-
PAWE	-	2,800	200	2,600
Crime Reduction fund	-	19,080	-	19,080
<b>Total restricted funds</b>	<u>65,706</u>	<u>136,412</u>	<u>94,891</u>	<u>107,227</u>
<b>Total funds</b>	<u>231,135</u>	<u>218,064</u>	<u>192,792</u>	<u>256,407</u>

**6. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Total Funds £
<b>Fund balances at 31 March 1999 are represented by:</b>			
Tangible fixed assets	1,055	-	1,055
Current assets	152,789	107,227	260,016
Current liabilities	(4,664)	-	(4,664)
<b>Total net assets</b>	<u>149,180</u>	<u>107,227</u>	<u>256,407</u>

**NOTES TO THE ACCOUNTS**  
**Year ended 31 March 1999**

**7. INFORMATION REGARDING EMPLOYEES AND TRUSTEES**

	1999 £	1998 £
Average number of employees during the year	<u>1</u>	<u>1</u>
Total emoluments	<u>4,940</u>	<u>2,800</u>

The Trustees neither received nor waived any emoluments during the year (1998: £Nil). No out of pocket expenses were reimbursed to Trustees (1998: £Nil).

As Regional Director of the Government Office for Yorkshire and Humberside, Mr Jeremy Walker is accountable for a range of government and European funds made available to local authorities, Training Enterprise Councils and local partnerships which may in turn provide support for some of the Trust's beneficiaries.

**8. TAXATION**

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

**9. SCHEDULE OF GRANTS PAYABLE**

	£
Axis Children in Crisis	5,000
Bradford City Centre Project	5,000
Bradford Social Services	7,440
Calderdale Drugs Action	5,000
CASAC	10,000
C.H.A.M.P.	4,500
Drugs Liaison Midwifery	2,000
Genesis Project	5,000
Indian Workers' Youth Forum	923
Pisces Project	1,800
The Bridge Project	7,500
The Wright Stuff	6,250
Unlimited Theatre	6,300
West Yorkshire Police "After Dark Project"	3,000
West Yorkshire Police "Tackle Drugs Together"	4,300
West Yorkshire Police "Pre-Caution Support"	5,000
Youth Action Hebden Bridge	2,096
	<u>81,109</u>