

Company Registration Number: 04556865
Charity Registration Number: 1100964

WALES COMMUNITY FIRE SAFETY TRUST
(A company limited by guarantee)

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2013**

MONDAY



A26 28/10/2013 #117
COMPANIES HOUSE

Broomfield & Alexander Limited
Waters Lane Chambers
Waters Lane
Newport
NP20 1LA

WALES COMMUNITY FIRE SAFETY TRUST
FINANCIAL STATEMENTS
Year Ended 31 March 2013

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WALES COMMUNITY FIRE SAFETY TRUST

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Wales Community Fire Safety Trust
Charity number	1100964
Company registration number	04556865
Registered office	Firebrake Wales c/o South Wales Fire & Rescue Service Forest View Business Park Llantrisant CF72 8LX
Trustees	N Colbourne (Chair) S A Smith M Chown G Bale S Turner H Ellis H Jakeway R J Smith Councillor S Bradwick Councillor R Llewellyn Councillor A Jones
Secretary	H Prior
Independent Examiner	Broomfield & Alexander Limited Waters Lane Chambers Waters Lane Newport South Wales NP20 1LA
Solicitors	Geldards LLP Dumfries House Dumfries Place Cardiff CF10 3ZF

WALES COMMUNITY FIRE SAFETY TRUST

TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2013

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements

The trustees who served the charity during the period were as follows

M Chown	
S A Smith	
H Jakeway	
R J Smith	
A Morgan	(resigned 19 March 2013)
N Colbourne (Chair)	
G Bale	
S Turner	
H Ellis	
Councillor T E Evans	(resigned 27 June 2012)
Councillor S Frobisher	(resigned 27 June 2012)
Councillor K C Hyde	(resigned 27 June 2012)
Councillor S Bradwick	(appointed 27 June 2012)
Councillor R Llewellyn	(appointed 25 September 2012)
Councillor A Jones	(appointed 27 June 2012)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is administered by a board of twelve trustees who meet quarterly the trustees are also members of the company/charity The governing document of the charity is its *Memorandum and Articles of Association* The day to day operations of the charity are delegated to the Chief Executive Officer and staff team The Chief Executive Officer currently serves as Company Secretary

The Trustee Board includes the Chief Fire Officers of the three Welsh Fire and Rescue Services and one representative from each of the three fire authorities in Wales There are also six independent trustees who bring specific skills, knowledge and experience to the charity and represent the wider business, public and voluntary sectors

In 2009 the charity adopted a "Governance Charter," which sets out the roles and responsibilities of trustees, clarifies the respective duties of the board and CEO of the charity and includes a Code of Conduct and Conflict of Interest Policy Trustees are encouraged to develop new skills and knowledge to support effective performance in their role, and an annual audit helps to identify particular areas of need

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the charity has the power to make any investment but only after obtaining advice from a financial specialist and having regard to the suitability of investments and the need for diversification

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TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

RISK

The trustees have continued to monitor major strategic, business and operational risks facing the charity, with regular reports from the CEO that enable them to take steps to lessen any risks that are identified. Trustees receive quarterly management accounts of income and expenditure to inform decision making, and have adopted a reserves policy which governs how funds will be set aside for contingencies which have been identified through a thorough financial risk assessment.

In the light of the reduction in the organisation's core funding caused by the cessation of Welsh Government grant aid, as well as the difficult economic circumstances faced by its other major supporters, risk assessment has been very much to the forefront of the board's agendas over the last two years. As reported in last year's annual report, after careful consideration and having taken independent advice about its financial assumptions, trustees decided to restructure the organisation in April 2012. This report gives information about the progress made under the new structure.

RELATED PARTIES

The charity has a close relationship with the three Fire and Rescue Services and Fire Authorities of Wales, which nominate trustees to the board. A summary of those transactions may be found in the audited accounts. A Conflict of Interest policy is included in the Governance Charter to clarify accountability and appropriate decision-making with respect to related parties.

OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

Wales Community Fire Safety Trust, also known as Atal Tân Cymru and Firebrake Wales, registration number 04556865, is a company limited by guarantee and governed by its Memorandum and Articles of Association. It is also registered with the Charity Commission, number 100964.

As reported in last year's annual report, Firebrake Wales extended its charitable objects in April 2012 to incorporate wider support for the work of the Welsh Fire & Rescue Services to the benefit of the public. The objects now stand as noted below.

- (i) to advance the education of the public in relation to all aspects of fire safety and fire prevention,
- (ii) to reduce or assist in the reduction in the number of fire related deaths and injuries, and
- (iii) to provide equipment, facilities, advice and services which will promote safety and reduce accidents or dangers in and to Welsh communities.

WALES COMMUNITY FIRE SAFETY TRUST

TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Organisational Development

The early part of 2012/13 saw the two remaining staff members in the new structure familiarising themselves with all aspects of work which had not previously fallen directly into their remit, and adapting systems and processes to suit the new structure. The financial and administrative requirements of the organisation are well within staff capabilities, although at times the work does create additional demands on time more usually spent on operational activities. This was particularly the case towards the end of the year when the charity began preparations to move out of its office base in Newport into alternative, more financially sustainable accommodation. The impact of this move had been considered as part of the board's decision to restructure the organisation, although the full financial benefit of the move will not be felt until 2013/14.

Nevertheless, by March 2013 it was apparent from a number of indicators that Firebrake is in a stronger position than it was twelve months ago:

- the charity has made significant progress on most work-streams,
- demand for its work and/or support has increased in the period,
- the new team has settled in well and is following a clear direction,
- good forecasting and financial management have led to a balanced budget,
- the charity's exposure to the Newport office lease commitment ends in September 2013.

The strengthening of Firebrake's position can be attributed to a number of factors, including:

- a restructure based on a more realistic economic framework for the charity (one which will be improved again by the office move in September 2013),
- the hard work of the staff team,
- the support of individual trustees and officers within the Welsh Fire & Rescue Services (FRSs),
- a move by the FRSs towards more all-Wales working, and the introduction of their National Issues Committee,
- a more overt emphasis on evaluation, particularly Results Based Accountability and other outcome based models.

Operational Activities

In general the work that Firebrake does falls into either one of two broad categories:

Direct public benefit

This work is more clearly 'public-facing' supporting the charity's first object, "to advance the education of the public in relation to all aspects of fire safety and fire prevention"

Indirect public benefit

Here the charity is more directly supporting the FRSs in *their* mission to improve the safety of Welsh citizens, supporting Firebrake's second object, "to reduce or assist in the reduction in the number of fire related deaths and injuries"

WALES COMMUNITY FIRE SAFETY TRUST

TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

As part of the restructure it was accepted that the organisation's capacity to deliver directly to the public would be reduced, initially at least. Work in this area tends to be done on a reactive basis, and a reduced capacity makes it harder to realise its potential for wider value through extending local projects to become regional or national models. This will be a key area for consideration in moving the charity forward in the next few years.

However, the charity made good progress against most of its work-streams during the year, with a noticeable emphasis on supporting and adding capacity to the FRSS, particularly through its involvement with the Chief Fire Officers' Association Wales (CFOA Wales). Some key examples of progress are noted below.

Raising awareness and promoting collaboration

Raising awareness is a fundamental component in achieving Firebrake's mission of driving down deaths and injuries in fire by encouraging individuals and communities to share responsibility for their own fire safety. A good example of this is the work that the charity undertook with Flintshire County Council's Workforce Development Team.

This work built on Firebrake's experience and expertise in working with support staff to raise their awareness of fire risk and safety, and build their confidence to apply this knowledge in support of the potentially 'at risk' people they work for/with. It also made use of the work undertaken by the charity's intern in 2012, which involved developing a range of approaches and materials for use with particular learners. Throughout the development, Firebrake kept in touch with relevant officers in North Wales FRS in order to ensure that it aligned with and enhanced their own approaches to Home Fire Safety awareness and education. After a number of meetings and informal presentations, a half-day session is now planned for Summer 2013, to be delivered to a range of Health & Social Care and housing staff. If successful the session could be adapted for those workers who support other 'at risk' groups, for example, vulnerable adults or the elderly. Ultimately this model could be rolled out to other local authorities where it could be adapted to target regional or local priority groups.

Other work that began in 2012/13 was a liaison with Public Health Wales in relation to their involvement in alcohol and substance misuse work. Initiated by a discussion around The Burden of Injury in Wales (2012) report, work could involve awareness raising and training for both agencies and individuals, as well as building collaborative working arrangements between the FRSS, Public Health, and other organisations.

Supporting an all-Wales perspective

The CFOA Wales Community Risk Reduction Committee - made up of a group of Senior FRS officers and the Welsh Government - has amongst its priorities the development of partnership co-operation in order to deliver Community Safety activities. To this end, and in line with the charity's vision, Firebrake was invited to join the Committee in January 2012, and has played an active part ever since. Work throughout the year has included:

- A paper summarising the 2011 Census Statistics signposting the availability and nature of the data, as well as detailing its potential usefulness for the FRSS in Wales,
- Involvement in ongoing work looking at the economic cost of arson which led to a broader discussion of the need for a systematic approach to data collection for the purposes of reporting, monitoring and evaluating the work of the Welsh FRSS,
- A briefing paper on Reduced Intensity Propensity Cigarettes providing an update on the introduction of the Reference Standard and an analysis of the incidence and severity of smokers' materials fires in Wales,
- A Research Bulletin updating the Committee on various relevant research projects being undertaken by Fire and Rescue Services across the UK which are likely to have relevance and implications for Wales,

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TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

- A briefing paper on the major programmes and actions in Wales relating to the Families First programme, helping to inform a position statement from Welsh FRSs, influence practice, and improve collaborative working,
- A briefing paper on the impact of Carbon Monoxide poisoning in Wales helping to inform a strategic response by Welsh FRSs

Volunteering and Community Involvement

Firebrake believes that if lasting change is to be achieved, individuals and communities need to share responsibility for their own fire safety. While FRSs seek to educate and involve communities in the work that they do, as one of the emergency services their primary duty is to protect the public. However, Firebrake is well placed to encourage, support, or even challenge communities to take some responsibility for themselves, and to mobilise their resources whether as a community or as individual volunteers.

An example of this was the work done throughout 2012/13 in Maesteg and Caerau, Bridgend. These communities were targeted because of the particularly high levels of deliberate fires in the neighbourhood, but initial attempts to recruit individual volunteers were not particularly successful. Firebrake then made contact with a local community project in Caerau, and late in 2012 delivered an awareness-raising session to a small group of Street Ambassadors and other interested individuals. Firebrake is now helping to develop tailored materials which aim to equip community members to become the "eyes and ears" for the FRS on the ground. A number of possible actions and activities were identified at the November session, which can be taken forward either individually or collaboratively by Firebrake, South Wales FRS, and the community itself. While the initial focus of the project was on deliberate fires, there have already been discussions about how it can be developed to include Home Fire Safety messages and/or support. Subject to available resources and priorities, this is also a project which could be replicated in other communities. At the time of writing this report (September 2013), Firebrake has just received a grant from GwirVol to help to take this work forward.

Research and Policy

There is a wealth of fire safety research, incident statistics and strategies produced each year in Wales, the UK and internationally. Firebrake is actively involved in several areas of ongoing research and data analysis both to promote a better understanding of the risk factors for fire, fire injury and death, and to support the application of this knowledge to improve its own and FRS activities. During 2012/13 work in this area has included:

- Collaboration with Swansea University to contribute to and update the 'Fire Safety' areas of both the Injury Observatory of Britain and Ireland (IOBI) and the Collaboration for Accident Prevention and Injury Control (CAPIC) websites. These new websites are due to go live in April 2013,
- Work for the all-Wales FRS Home Fire Safety work-stream to explore how additional insight/trends can be gained (and then applied) from the analysis of data captured by the FRSs for reports such as 'Fire Related – Fatality or Serious Injury Report',
- Work both to influence the nature of the wider publication of data, and its provision in the most useful formats for informing various projects/groups,
- A response to the UK Statistics Authority assessment of Welsh Government's National Statistics, and participation in the Welsh Government's own Welsh Fire Statistics Consultation process. The latest Welsh Government Fire Statistics Bulletin¹ includes reference to Firebrake's use of their data,
- Liaison with Welsh Government to enable incident data to be presented at a geographical level that is both recognisable by and meaningful to Welsh citizens and their communities.

¹ Fire Statistic Wales, 2011-12 Statistical Bulletin, Welsh Government 31/07/12

WALES COMMUNITY FIRE SAFETY TRUST

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Local/Regional Support

Whilst recognising the benefits of being an all-Wales organisation, Firebrake understands that the FRSs may also benefit from specific regional support from the charity, whether to supplement local resource requirements or to take advantage of particular skills and expertise. During 2012/13 Firebrake continued to support individual FRS activities, including

- *North Wales FRS Home Fire Safety Toolkit* during 2011/12 Firebrake had worked with North Wales FRS to produce and support the Toolkit which contains a suite of materials to enable health and social care practitioners to support the fire safety needs of their clients. Work continued into 2012/13, with Firebrake leading an independent evaluation over the summer,
- *Rhyl South West / Rhyl West Home Fire Safety Project* having previously undertaken a Community Profile to inform this project, Firebrake was involved in a launch/consultation meeting in July 2012, and has continued to support other members in the delivery of identified actions
- *Referrals* Firebrake continues to take on-line referrals for the Home Fire Safety Check on an all-Wales basis

LOOKING FORWARD

The restructure undertaken in April 2012 involved some difficult choices for the charity. One year on, the evidence suggests that in terms of the emphasis and focus of the work, and the maintenance of relevant skills and experience within the staff team to deliver it, the right choices were made. Moreover, the restructure has also delivered a more streamlined and sustainable organisation that is in a good position to move forward.

Financially the position should improve again during 2013/14 once the liability for the office premises in Newport ceases. However, until that time the Trustees consider it prudent to retain the current structure and work-plan which have served the charity well in the last year. A review will be undertaken early in 2014 with a view to preparing a new Business Case to carry Firebrake forward beyond April 2014. It is hoped that this will allow the charity to refocus some of its capacity onto more proactive and public-facing work, redressing the balance between indirect and direct public benefit noted above.

FINANCIAL REVIEW

During the year, the charity made a deficit on its unrestricted funds of £18,552. This deficit has been set against the charity's Activities & services designated fund as agreed by the Board of Trustees.

Unrestricted reserves at 31 March 2013 were £125,095. Free reserves excluding designated funds and fixed assets amounted to £4,927.

WALES COMMUNITY FIRE SAFETY TRUST

TRUSTEES ANNUAL REPORT Year Ended 31 March 2013

The Trust wishes to thank the three Welsh Fire and Rescue Authorities for their continued support and interest in the charity

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Wales Community Fire Safety Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

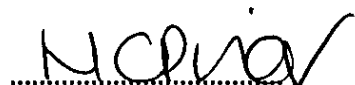
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 22nd OCTOBER 2013
and signed on behalf of the Board


.....
Secretary - H. P. 102

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALES COMMUNITY FIRE SAFETY TRUST**

I report on the accounts of the company for the year ended 31 March 2013 which are set out on pages 10 to 19

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2005)have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Sarah Case FCA DChA
Senior Statutory Auditor
For and on behalf of
Broomfield & Alexander Limited
Chartered Accountants & Statutory Auditors
Waters Lane Chambers
Waters Lane
Newport
NP20 1LA

Date 22-10-13

WALES COMMUNITY FIRE SAFETY TRUST

Statement of Financial Activities (Incorporating the Income and Expenditure Account) For The Year Ended 31 March 2013

	Note	Unrestricted Funds £	Restricted Funds £	2013 Total Funds £	2012 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants	2	85,000	-	85,000	134,418
Donations	3	378	-	378	771
Activities for generating funds	4	153	-	153	60
Investment income	5	378	-	378	426
Other incoming resources	6	7,506	-	7,506	1,069
Total incoming resources		<u>93,415</u>	<u>-</u>	<u>93,415</u>	<u>136,744</u>
RESOURCES EXPENDED					
Charitable activities					
Project costs	7	-	-	-	2,895
Direct charitable activities	7	108,139	-	108,139	179,340
Governance	8	3,828	-	3,828	5,623
Total resources expended		<u>111,967</u>	<u>-</u>	<u>111,967</u>	<u>187,858</u>
Net outgoing resources before other recognised losses	9	(18,552)	-	(18,552)	(51,114)
Realised loss on investment		-	-	-	(1)
Net outgoing resources for the year		(18,552)	-	(18,552)	(51,115)
Reconciliation of funds					
Total funds brought forward		143,647	-	143,647	194,762
Total funds carried forward	15	<u>125,095</u>	<u>-</u>	<u>125,095</u>	<u>143,647</u>

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts related to continuing activities

The notes on pages 12 to 19 form part of these financial statements

WALES COMMUNITY FIRE SAFETY TRUST

Balance Sheet Year Ended 31 March 2013

	Note	£	2013	£	2012	£
FIXED ASSETS						
Tangible Assets	11			668		2,553
CURRENT ASSETS						
Debtors	12		7,906		30,133	
Cash at bank			<u>125,145</u>		<u>123,266</u>	
			133,051		153,399	
CREDITORS						
Amounts falling due within one year	13		<u>(8,624)</u>		<u>(12,305)</u>	
NET CURRENT ASSETS				124,427		141,094
NET ASSETS				<u>125,095</u>		<u>143,647</u>
FUNDS						
<i>Unrestricted funds</i>						
Designated funds	16		119,500		129,747	
General funds			<u>5,595</u>		<u>13,900</u>	
TOTAL FUNDS	15		<u>125,095</u>		<u>143,647</u>	

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the Board of Trustees on 22-10-13

Chairman: 
N Colbourne

22/10/2013

The notes on pages 12 to 19 form part of these financial statements

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006

Cash Flow Statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small

Charitable Trading Activities

This includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report

Income Receivable

- Grants receivable are credited to the Statement of Financial Activities in the year in which they are due
- Donations and voluntary income are credited to the Statement of Financial Activities in the year in which they are received
- Investment income is credited to income when it is actually received

Fund Accounting

Funds held by the company are either

- Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds
- Designated funds are unrestricted funds earmarked by the board of directors for particular purposes
- Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered

Resources expended are allocated to the particular activity where the cost relates directly to the activity

Direct charitable activity costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out of Headquarters, and include costs incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

1. ACCOUNTING POLICIES (continued)

Fixed Assets

Fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, as follows

Equipment	- 25%-33 33% straight line
Fixtures & fittings	- 25%-33 33% straight line
Leasehold property improvements	- 10% straight line

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Governance Costs

This includes all costs relating to compliance with constitutional and statutory requirements

Pension Costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

Irrecoverable VAT

The charity qualifies for partial exemption for VAT purposes. The irrecoverable VAT is written back to the income and expenditure account in the year to which it relates

2 GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
South Wales Fire & Rescue	15,000	-	15,000	35,000
Mid & West Wales Fire & Rescue	35,000	-	35,000	45,670
North Wales Fire & Rescue	35,000	-	35,000	53,748
	<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>134,418</u>

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

3. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Training courses	-	-	-	570
Other donations and fundraising	378	-	378	201
	<u>378</u>	<u>-</u>	<u>378</u>	<u>771</u>

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Lottery	153	-	153	60
	<u>153</u>	<u>-</u>	<u>153</u>	<u>60</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Bank interest receivable	378	-	378	426
	<u>378</u>	<u>-</u>	<u>378</u>	<u>426</u>

6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Office share - rental income	7,506	-	7,506	1,069
	<u>7,506</u>	<u>-</u>	<u>7,506</u>	<u>1,069</u>

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

7 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Direct Project Costs				
Smoke Free Home Project	-	-	-	1,065
Research	-	-	-	1,830
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,895</u>
Direct Charitable Activities				
Wages & salaries	60,818	-	60,818	127,314
Training & development	280	-	280	222
Staff travel	821	-	821	2,847
Volunteer expenses	-	-	-	24
Website	-	-	-	370
Promotion & info materials	-	-	-	84
Meeting & groups	-	-	-	90
External & promotional	-	-	-	1,418
Translation	-	-	-	2,520
Rent, rates & water	30,049	-	30,049	28,842
Maintenance	3,162	-	3,162	2,784
Insurances	1,053	-	1,053	1,213
Memberships & subscriptions	349	-	349	345
Printing & stationery	6,691	-	6,691	6,499
Postage	-	-	-	460
Telephone	2,161	-	2,161	1,471
Office & IT equipment	870	-	870	952
Leasehold depreciation	1,885	-	1,885	1,885
	<u>108,139</u>	<u>-</u>	<u>108,139</u>	<u>179,340</u>
 Total	 <u>108,139</u>	 <u>-</u>	 <u>108,139</u>	 <u>182,235</u>

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

8. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Independent examination	3,000	-	3,000	4,496
Legal & professional fees	472	-	472	613
Cost of trustee meetings	-	-	-	149
Trustee expenses reimbursed	356	-	356	365
	<u>3,828</u>	<u>-</u>	<u>3,828</u>	<u>5,623</u>

9. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging

	2013 £	2012 £
Staff pension contributions	5,170	6,440
Depreciation	1,885	1,885
Independent examination fees	<u>3,000</u>	<u>3,000</u>

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows

	2013 £	2012 £
Wages and salaries	50,991	109,877
Social security costs	4,657	10,997
Other pension costs	5,170	6,440
	<u>60,818</u>	<u>127,314</u>

None of the trustees received any remuneration for their services as trustees, but were paid expenses in furtherance of their duties as trustees

Trustees expenses reimbursed during the year were

Number of trustees	Expense £	2013 £	2012 £
3 (2012 3)	Mileage	356	365
		<u>356</u>	<u>365</u>

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

10. STAFF COSTS AND EMOLUMENTS (continued)

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2013 No	2012 No
Number of administrative staff	<u>2</u>	<u>4</u>

No employee earned in excess of £60,000

11 TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & Fittings £	Leasehold Property £	Total £
COST				
At 1 April 2012 & 31 March 2013	<u>26,539</u>	<u>13,238</u>	<u>18,850</u>	<u>58,627</u>
DEPRECIATION				
At 1 April 2012	26,539	13,238	16,297	56,074
Charge for year	-	-	1,885	1,885
At 31 March 2013	<u>26,539</u>	<u>13,238</u>	<u>18,182</u>	<u>57,959</u>
NET BOOK VALUE				
At 31 March 2013	<u>-</u>	<u>-</u>	<u>668</u>	<u>668</u>
At 31 March 2012	<u>-</u>	<u>-</u>	<u>2,553</u>	<u>2,553</u>

12. DEBTORS

	2013 £	2012 £
Debtors	-	21,900
Other debtors	483	483
Prepayments	<u>7,423</u>	<u>7,750</u>
	<u>7,906</u>	<u>30,133</u>

WALES COMMUNITY FIRE SAFETY TRUST

**Notes to the Financial Statements
Year Ended 31 March 2013**

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Creditors	687	360
Other creditors	-	1
Accruals	6,375	6,426
Social security & other taxes	1,562	5,518
	<u>8,624</u>	<u>12,305</u>

14. ANNUAL COMMITMENTS UNDER NON CANCELLABLE OPERATING LEASES ARE AS FOLLOWS:

	Land and Buildings 2013 £	Other 2013 £	Land and Buildings 2012 £	Other 2012 £
Falling due within 1 year	12,600	-	-	-
Falling due within 2-5 years	<u>-</u>	<u>6,732</u>	<u>21,000</u>	<u>3,124</u>
	<u>12,600</u>	<u>6,732</u>	<u>21,000</u>	<u>3,124</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted funds £	Total Funds £
Fund balances as at 31 March 2013 are represented by			
Tangible Fixed Assets	668	-	668
Net Assets	<u>124,427</u>	<u>-</u>	<u>124,427</u>
	<u>125,095</u>	<u>-</u>	<u>125,095</u>

WALES COMMUNITY FIRE SAFETY TRUST

Notes to the Financial Statements Year Ended 31 March 2013

16. DESIGNATED FUNDS

	Balance at 1 April 2012	Incoming resources £	Outgoing resources £	Balance at 31 March 2013
Designated funds.				
Contingencies	73,885	-	(8,385)	65,500
Activities & services	55,862	-	(1,862)	54,000
	<u>129,747</u>	<u>-</u>	<u>(10,247)</u>	<u>119,500</u>

Contingencies

These are funds set aside to provide reasonable resources to respond to unexpected events that would have considerable financial implications for the charity

Activities and Services

These are funds set aside for activities and services which the charity intends to deliver over a three-year plan

17 COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and, as such, has no share capital

18 RELATED PARTY TRANSACTIONS

There were no related party transactions during the current or previous year

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
WALES COMMUNITY FIRE SAFETY TRUST**

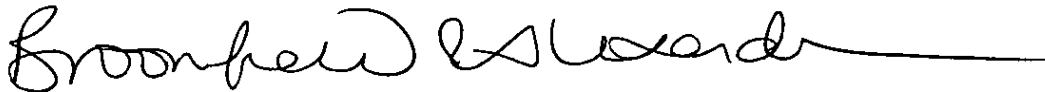
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 31 March 2013 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2013 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Broomfield & Alexander Limited
Chartered Accountants
Waters Lane Chambers
Waters Lane
Newport
Gwent
NP20 1LA

Date 22-10-13