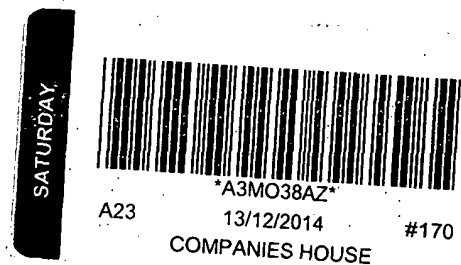


Company registration number: 04556865
Charity registration number: 1100964

WALES COMMUNITY FIRE SAFETY TRUST
(A company limited by guarantee
and not having a share capital)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**



Broomfield & Alexander Limited
Chartered Accountants & Statutory Auditors
Waters Lane Chambers
1 – 3 Waters Lane
Newport
NP20 1LA

WALES COMMUNITY FIRE SAFETY TRUST

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Wales Community Fire Safety Trust
Charity number	1100964
Company number	04556865
Registered office	Firebrake Wales c/o South Wales Fire & Rescue Service Unit 2 Forest View Business Park Llantrisant Pontyclun CF72 8LX
Trustees	Nicholas Colbourne (Chair) Simon Smith Mike Chown - resigned 22 October 2013 Gemma Bale Samantha Turner Helen Ellis Huw Jakeway Richard Smith - resigned 31 March 2014 Councillor Steven Bradwick Councillor Roy Llewellyn - resigned 21 May 2014 Councillor Aled Morris Jones - resigned 30 July 2013 Christopher Davies - appointed 7 May 2014 Councillor Meirick Lloyd Davies - appointed 30 July 2013 Councillor Dorothy Gillian Thomas - appointed 28 July 2014
Company Secretary	Helen Prior
Independent Examiner	Broomfield & Alexander Limited Chartered Accountants & Statutory Auditors Waters Lane Chambers 1 – 3 Waters Lane Newport NP20 1LA
Solicitors	Geldards LLP Dumfries House Dumfries Place Cardiff CF10 3ZF

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

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 2014.

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:

Nicholas Colbourne (Chair)	
Simon Smith	
Mike Chown	- resigned 22 October 2013
Gemma Bale	
Samantha Turner	
Helen Ellis	
Huw Jakeway	
Richard Smith	- resigned 31 March 2014
Councillor Steven Bradwick	
Councillor Roy Llewellyn	- resigned 21 May 2014
Councillor Aled Morris Jones	- resigned 30 July 2013
Christopher Davies	- appointed 7 May 2014
Councillor Meirick Lloyd Davies	- appointed 30 July 2013
Councillor Dorothy Gillian Thomas	- appointed 28 July 2014

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is administered by a board of 10 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 four 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.

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

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.

Careful monitoring throughout the year showed that the operational and financial decisions taken as part of the 2012 organisational restructure had put Firebrake in a strong position in the short term. However, the continuing uncertainty of the wider economic climate suggested that the trustees now needed to consider options for ensuring longer-term efficacy and sustainability. In terms of its cash reserve the charity was in a strong position, but perversely this potentially threatened the continuation of its core funding: it is not likely that any funder – particularly a hard-pressed public body like a Fire & Rescue Authority – is going to continue to support an organisation that continues to hold such a relatively large cash reserve. Accordingly the trustees agreed to hold an independently facilitated workshop early in 2014 to help them to review and refresh the purpose and activities of the charity in the light of the wider financial, political and operational environment. More details about the workshop and its outcomes are given in the 'Organisational Development' section below.

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 / 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 previously reported, 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
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Organisational development

As noted above, 2013/14 saw the trustees and CEO undertake a review of the purpose and work of Firebrake in order to inform a 2014-2017 Business Plan, and ensure that organisational outcomes were still fit for purpose and delivered against the charity's Mission statement and objects. In an independently facilitated workshop held on the 8th April 2014, attendees considered positive aspects of the charity's current position, as well as identifying desired aspects of a 'future Firebrake'. It was felt that the charity's existing Mission Statement:

To reduce the incidence of deaths and injuries in fires by raising awareness of risks, providing safety information, promoting fire safety research and encouraging collaboration between the public, private and voluntary sectors to make Wales a safer place.

encompassed the range of activities that Firebrake undertook, but was perhaps too broad. In moving forward it was felt that defining a niche for the charity would help to clarify the scope of its work and public benefit, and so help to secure a more sustainable future for the charity. The conclusion of the workshop and subsequent board meetings was that while the essential purpose of the charity (supporting a reduction in the number of fire related deaths and injuries) had not – and should not – change, its focus should now very clearly be on engaging and working with communities to support them to become actively involved in improving their own fire safety.

Accordingly a new Mission Statement was drafted:

To reduce the incidence of deaths and injuries in fire by increasing the capacity of individuals and communities in Wales to address their own fire risk

and the Staff team was tasked with drawing up an outline Business Plan for 2014-2017, alongside a more detailed Action Plan for 2014/15. As part of this exercise, and in line with the possible 'risk' posed by the charity's cash reserve (as noted above), it was subsequently decided to invest some of this reserve in pushing forward the work of the new Mission in order to more quickly demonstrate relevance and value to both existing and potential stakeholders and funders.

Since this Workshop was part of the planned work of the 2013/14 period, associated costs are included in these accounts.

Operational activities

As reported in last year's Annual Report, by March 2013 it was clear that the organisational restructure undertaken in 2012/13 had improved the position of the charity. However, as the full operational and financial impact of the planned office move would not be felt until 2013/14, it was felt to be prudent to retain the current structure and work-plan which had served the charity well in the previous year. As noted above, the review undertaken in early 2014 has seen the emergence of a new direction for the charity which will not be fully felt until 2014/15 and beyond, but for the period covered by this Annual Report work-streams remained broadly as 2012/13. Some key examples of this work are noted below, along with a summary of the organisational impact (administration and governance) of the changes undertaken during the year.

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

Awareness raising and education

Last year's Report noted the development work that was being done with **Flintshire County Council's Workforce Development Team** in relation to raising awareness of fire risk and safety amongst support staff, so building their confidence to apply this knowledge in support of the potentially 'at risk' people they work for/with. This culminated in the delivery of a half-day training session for 22 members of their health, social care, and housing teams on 12 September 2013.

The purpose of the session was to increase participants' knowledge about the nature, extent, and distribution of fire and fire risk in their community, and enable them to apply that knowledge to the benefit of their clients. Utilising a variety of delivery tools and techniques, the interactive session raised participants' awareness of fire in their community and encouraged them to explore the practical application of their learning for the benefit of their organisation and clients/service users. The feedback for both the course and the trainers (Firebrake staff) was unanimously positive, with 100% of the 21 participants who responded rating the course overall as 'good' or 'very good'. Perhaps more importantly, 95% of participants felt that they had a better understanding of the link between fire risk, fire safety and human behavior, and also felt more confident to help support the fire safety needs of their clients.

Firebrake believes that this is a unique session which examines the behavioral aspects of fire risk and encourages participants to explore ways that they can support their clients in this respect. As such it extends and adds value to preventative works undertaken by the Fire and Rescue Services, and compliments other standard 'fire safety' messages, and health and safety training. By engaging with a County Council at this level there is an opportunity for the training to target those practitioners who are working with groups and individuals most at risk and, in some cases, harder to reach.

All-Wales support

Firebrake's active involvement with the Chief Fire Officers' Association Wales, Community Risk Reduction Committee (CFOA CRR) noted in last year's Report has continued, with a range of briefing papers for members produced throughout the year. The charity also continued to produce a regular **Research and Information Bulletin** to update the Committee on various relevant research, projects, publications and other developments which are likely to have relevance and/or implications for the Fire & Rescue Services (FRSs) in Wales: the Bulletin includes brief summaries of the research/publications, accompanied by commentary and, in some cases, recommendations from Firebrake. In addition, two major pieces of work arose through this forum which have wider relevance and ongoing impact: the first of these, the **Welsh Fire & Rescue Services' Dementia Pledge**, is described here.

Dementia is a major public health issue across the UK, set to worsen as our population increases. The progressive loss of powers which is associated with the illness can cause problems with memory, communication and thinking, and so have a negative impact on fire safety. Accordingly, in January 2013 Firebrake began to work with the Alzheimer's Society in Wales to help to develop and support the adoption of a Dementia Pledge for Welsh Fire and Rescue Services (FRSs). The main elements of the Pledge echo those already adopted by FRSs in England, and include:

- Raising awareness of dementia among FRS staff;
- ~~Helping to ensure that people with dementia, their families, carers, and supporters are~~ aware of the additional fire risks that may be related to the condition, and that they know where to access fire safety information and interventions;

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

- Promoting the use of simple design measures at construction stage, and of assistive technology to help people to stay independent and safe in their own homes for as long as possible;
- Taking an active role in encouraging the development of dementia supportive communities.

Liaison with the Alzheimer's Society Wales continued throughout the year, and a final draft of the Welsh Pledge was approved by CFOA CRR at its March 2014 meeting. An initial action plan outlining a programme of implementation was also adopted, and work has continued throughout 2014/15, setting a firm foundation for collaborative working between the Firebrake, the Welsh FRSS, and the Alzheimer's Society Wales in support of dementia sufferers and their families.

Volunteering and community involvement

As noted in last year's Report, in late 2013 Firebrake received a grant from GwirVol 'Creating Opportunities' Youth Volunteering Grants to develop a **Young Fire Safety Ambassadors** project in Caerau, Bridgend. The purpose of the one-year project is to improve fire safety in the local community and its surrounding area by engaging with and involving its young people. During 2011/12 Caerau had the most recorded fires (all fires and deliberate fires) of any single electoral division in Bridgend County, and indeed in the whole of the South Wales Fire Service (SWFRS) area. A number of agencies are involved in tackling this problem, but research evidence shows that in order to develop a properly effective and sustainable response then community engagement is vital. The grant has helped Firebrake to work with Noddfa (a local community project) to recruit and support young volunteers from the area to play an active part in reducing fire risk in their community by becoming Fire Safety Ambassadors for the area.

Early in 2014 Firebrake delivered a session to 27 young people aimed at raising awareness amongst the group of issues relating to fire risk/safety, the particular nature of the problem in their area, and the possibilities of them becoming involved in tackling the problem. As a result a small group of young people (10) volunteered to become involved in actively promoting these messages to the wider community, and have gone on to undertake a range of activities in support of this.

Research and evaluation

The second major piece of work which came out of Firebrake's involvement in CFOA CRR was the development of an **All-Wales Fire & Rescue Services Evaluation Framework**.

The Welsh Government has been clear in setting out the broad outcomes it is working towards¹, as well as its vision and priorities for the Fire & Rescue Authorities in Wales². Recognising the importance of measuring outcomes for citizens and of collaboration in contributing to the delivery of these policies, the Welsh Fire & Rescue Services (FRSS) understand the important role that evaluation can play: it can prove the effectiveness of work as well as help to improve services and delivery. While evaluation already happened within the FRSSs, there was a real opportunity to establish a more coordinated approach to evaluation on an all-Wales basis. The Evaluation Framework – written by Firebrake and adopted by CFOA CRR in May 2013 – sets out such an approach, and is intended to provide direction and guidance to support more effective evaluation within the Welsh FRSSs. Where this learning is used to improve service delivery, it has the potential to improve outcomes for the people of Wales.

¹ Programme for Government. Welsh Government (2011)

² Fire and Rescue National Framework 2012 Onwards. Welsh Government (2012)

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

Late in 2013 Firebrake commenced the delivery of the Framework on a pilot basis within a specific area of work, that of **Arson Reduction**. Firebrake already had established links to arson reduction work in Wales, largely due to its membership of the Joint Arson Group (JAG), and its role in the production of the *Wales Arson Reduction Strategy 2012-2015 (WARS2)*, and the compilation of the *Year 1, Progress 2012-13 Report*. Given that one of the six priorities detailed in WARS2 relates specifically to developing and improving evaluation, there was a clear and obvious opportunity for piloting the Framework which was welcomed by all members of JAG, and on a practitioner level, by officers within the regional Arson Reduction Teams & Fire Crime Unit.

Administration and governance

As noted in previous reports, Firebrake was tied into its office lease until September 2013, something that was increasingly becoming a financial burden. Accordingly a good deal of work was undertaken throughout 2013/14 consequent on identifying and moving to alternative accommodation: research into new premises or alternative working arrangements; sale and disposal of excess assets (for example, office furniture and equipment); negotiations with existing landlord in respect of dilapidations payable; discussions with the new landlord regarding requirements and arrangements in new premises; removal and settling in to new office space proper notification of move to regulators, stakeholders and beneficiaries. On 19 March 2013, the Trustee Board had agreed in principle to a move into South Wales Fire & Rescue Service (SWFRS) HQ in Llantrisant: further discussions with the Chief Fire Officer of SWFRS took place, and staff moved into their new base in July 2013. Experience of the move to date has been positive, with a much reduced financial burden on the charity, and the development of better working relationships with operational FRS staff.

It is also worth noting that 2013/14 saw the departure of one of the long-standing members of the board, Mike Chown. Mike had resigned as the chair of the charity at the 2012 AGM, but had agreed to stay on for a further year in order to help the new chair, Nicholas Colbourne, settle in. The draft Minutes of the 2013 AGM record a particular vote of thanks to Mike, and extend the sincere gratitude of the remaining trustees to him for his dedication to the charity over many years.

LOOKING FORWARD

Looking forward, 2014/15 is likely to be a decisive year for Firebrake. There is no doubt that continuing economic pressure on public services – and in particular on the Welsh Fire & Rescue Services – remains a risk to the future of the charity. However, prudent financial management over the last two years, along with a willingness and ability to adapt to broader political and operational change, does mean that the charity has a window of opportunity over the next twelve months to widen its sphere of relevance and secure its place in the future. At the time of writing (September 2014), Firebrake is in the process of appointing two new fixed-term workers (funded by investment from reserves) to help it to demonstrate the value and benefit of its new mission to the people of Wales.

FINANCIAL REVIEW

During the year, the charity made a deficit on its unrestricted funds of £10,146 (2013: £18,552 deficit). This deficit has been set against the charity's designated fund as agreed by the Board of Trustees.

Unrestricted reserves at 31 March 2014 were £114,949 (2013: £125,095). Free reserves excluding designated funds and fixed assets amounted to £3,249.

**WALES COMMUNITY FIRE SAFETY TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2014**

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 14th OCTOBER 2014
and signed on behalf of the Board



**Helen Prior
Secretary**

Addendum

Further to the writing of this Report, the Trustee Board learnt that the charity would receive no further core funding from any of the three Welsh Fire and Rescue Authorities beyond March 2015. As a result a decision was taken at the Board meeting held on 14th October 2014, and subsequently confirmed at an additional meeting held on 18 November 2014, that the charity would be wound up on 31 March 2015.

**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 2014 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.

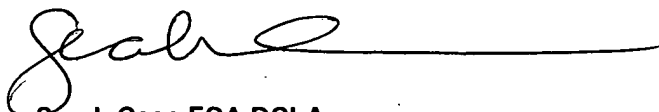
Basis of independent examiner's report

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
Independent Examiner
For and on behalf of
Broomfield & Alexander Limited
Chartered Accountants & Statutory Auditors
Waters Lane Chambers
Waters Lane
Newport
NP20 1LA

Date: 14-10-14

WALES COMMUNITY FIRE SAFETY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2014

	Note	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Grants	2	85,000	-	85,000	85,000
Donations	3	30	-	30	378
Activities for generating funds	4	394	-	394	153
Investment income	5	343	-	343	378
Incoming resources from charitable activities	6	-	9,472	9,472	-
Other incoming resources	7	4,254	-	4,254	7,506
Total incoming resources		<u>90,021</u>	<u>9,472</u>	<u>99,493</u>	<u>93,415</u>
 Resources expended					
Charitable activities	8	94,369	3,184	97,553	108,139
Governance	9	5,798	-	5,798	3,828
Total resources expended		<u>100,167</u>	<u>3,184</u>	<u>103,351</u>	<u>111,967</u>
 Net movement in funds		(10,146)	6,288	(3,858)	(18,552)
 Reconciliation of funds					
Total funds brought forward	16	125,095	-	125,095	143,647
Total funds carried forward	17	<u>114,949</u>	<u>6,288</u>	<u>121,237</u>	<u>125,095</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
AS AT 31 MARCH 2014**

	Note	2014 £	2013 £
Fixed assets:			
Tangible assets	12	-	668
Current assets:			
Debtors	13	343	7,906
Cash at bank		<u>127,706</u>	<u>125,145</u>
		128,049	133,051
Liabilities:			
Creditors: Amounts falling due within one year	14	<u>(6,812)</u>	<u>(8,624)</u>
Net current assets		121,237	124,427
Net assets		<u>121,237</u>	<u>125,095</u>
The funds of the charity:			
Restricted income funds	16	6,288	-
Unrestricted income funds			
Designated funds	16	111,700	119,500
General funds	16	<u>3,249</u>	<u>5,595</u>
Total charity funds		<u>121,237</u>	<u>125,095</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 14th OCTOBER 2014

Chairman:
N Colbourne



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 2014**

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.

Fixed assets

Fixed assets are initially recorded at cost.

**WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

1. ACCOUNTING POLICIES (continued)

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 2014 £	Total 2013 £
South Wales Fire & Rescue	15,000	-	15,000	15,000
Mid & West Wales Fire & Rescue	35,000	-	35,000	35,000
North Wales Fire & Rescue	35,000	-	35,000	35,000
	<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>85,000</u>

3. DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Other donations and fundraising	30	-	30	378
	<u>30</u>	<u>-</u>	<u>30</u>	<u>378</u>

**WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

4. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Lottery	56	-	56	153
Training income	338	-	338	-
	<u>394</u>	<u>-</u>	<u>394</u>	<u>153</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Bank interest receivable	343	-	343	378
	<u>343</u>	<u>-</u>	<u>343</u>	<u>378</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Grants	-	9,472	9,472	-
	<u>-</u>	<u>9,472</u>	<u>9,472</u>	<u>-</u>

7. OTHER INCOMING RESOURCES

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Office share – rental income	1,254	-	1,254	7,506
Other income	3,000	-	3,000	-
	<u>4,254</u>	<u>-</u>	<u>4,254</u>	<u>7,506</u>

WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

8. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Direct charitable activities				
Wages & salaries	62,254	1,356	63,610	60,818
Training & development	-	-	-	280
Staff travel	352	117	469	821
Rent, rates & water	12,238	-	12,238	30,049
Maintenance	510	-	510	3,162
Insurances	1,488	-	1,488	1,053
Memberships & subscriptions	206	-	206	349
Printing & stationery	7,013	-	7,013	6,691
Telephone	319	-	319	2,161
Office & IT equipment	1,521	-	1,521	870
Leasehold depreciation	668	-	668	1,885
Relocation costs	7,800	-	7,800	-
Project costs	-	1,711	1,711	-
Total	94,369	3,184	97,553	108,139

9. GOVERNANCE COSTS

	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Independent examination	3,090	-	3,090	3,000
Legal & professional fees	878	-	878	472
Cost of trustee meetings	1,191	-	1,191	-
Trustee expenses reimbursed	639	-	639	356
Total	5,798	-	5,798	3,828

**WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

10. NET OUTGOING RESOURCES FOR THE YEAR

	2014 £	2013 £
<i>This is stated after charging:</i>		
Staff pension contributions	5,852	5,170
Depreciation	688	1,885
Independent examination fees	<u>3,000</u>	<u>3,000</u>

11. STAFF COSTS AND EMOLUMENTS

	2014 £	2013 £
<i>Total staff costs were as follows:</i>		
Wages and salaries	52,583	50,991
Social security costs	5,175	4,657
Other pension costs	<u>5,852</u>	<u>5,170</u>
	<u>63,610</u>	<u>60,818</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 £	2014 £	2013 £
3 (2013 : 3)	Mileage	<u>639</u>	<u>356</u>

Particulars of employees:

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

	2014 No	2013 No
Number of administrative staff	<u>2</u>	<u>2</u>

No employee earned in excess of £60,000.

WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014

12. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & fittings £	Leasehold property £	Total £
Cost				
At 1 April 2013 & 31 March 2014	<u>26,539</u>	<u>13,238</u>	<u>18,850</u>	<u>58,627</u>
Depreciation				
At 1 April 2013	26,539	13,238	18,182	57,959
Charge for year	-	-	668	668
At 31 March 2014	<u>26,539</u>	<u>13,238</u>	<u>18,850</u>	<u>58,627</u>
Net book value				
At 31 March 2014	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2013	<u>-</u>	<u>-</u>	668	668

13. DEBTORS

	2014 £	2013 £
Other debtors	-	483
Prepayments	<u>343</u>	<u>7,423</u>
	<u>343</u>	<u>7,906</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Creditors	-	687
Accruals	5,372	6,375
Social security & other taxes	<u>1,440</u>	<u>1,562</u>
	<u>6,812</u>	<u>8,624</u>

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

	Land and buildings 2014 £	Other 2014 £	Land and buildings 2013 £	Other 2013 £
Falling due within 1 year	-	-	12,600	-
Falling due within 2-5 years	<u>-</u>	<u>6,732</u>	<u>-</u>	<u>6,732</u>
	<u>-</u>	<u>6,732</u>	<u>12,600</u>	<u>6,732</u>

**WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

16. ANALYSIS OF FUNDS

	At 1 April 2013 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2014 £
<u>Unrestricted funds</u>					
<u>Designated funds</u>					
Contingencies	65,500	-	-	(7,800)	57,700
Activities & services	54,000	-	-	-	54,000
	<u>119,500</u>	<u>-</u>	<u>-</u>	<u>(7,800)</u>	<u>111,700</u>
<u>General funds</u>					
	<u>5,595</u>	<u>90,021</u>	<u>(100,167)</u>	<u>7,800</u>	<u>3,249</u>
<u>Restricted funds</u>					
WCVA – GwirVol Youth Volunteering 'Creating Opportunities' grant	-	9,472	(3,184)	-	6,288
	<u>-</u>	<u>9,472</u>	<u>(3,184)</u>	<u>-</u>	<u>6,288</u>
Total funds	<u>125,095</u>	<u>99,493</u>	<u>(103,351)</u>	<u>-</u>	<u>121,237</u>

Designated funds

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.

Restricted funds

WCVA – GwirVol Youth Volunteering 'Creating Opportunities' grant was given for the Caerau Young Fire Safety Ambassadors project, which aims to improve fire safety in the local community and its surrounding area by engaging with and involving its young people.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
<i>Fund balances as at 31 March 2014 are represented by:</i>			
Net assets	114,949	6,288	121,237
	<u>114,949</u>	<u>6,288</u>	<u>121,237</u>

**WALES COMMUNITY FIRE SAFETY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2014**

18. COMPANY LIMITED BY GUARANTEE

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

19. 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**

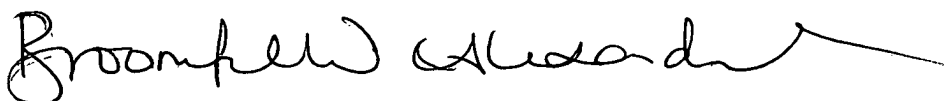
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 31 March 2014 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes 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 2014 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: 14-10-14