

The Avon and Somerset Police Community Trust

Annual Report and Financial Statements

Year ended 31 March 2024

Charity no: 1076770

**The Avon and Somerset Police Community Trust
Annual report for the year ended 31 March 2024**

Reference and administrative information

Trustees

The Honorary Trustees

James Makepeace, Chair of the Avon and Somerset Police Community Trust
Mark Shelford, PCC (Resigned May 2024)
Clare Moody, PCC (Appointed May 2024)
Sarah Crew, CC
Roger Opie DL
Robert Bernays OBE DL
David Wood Esq JP DL (Resigned July 2024)
Michael Clarkson
Mark Loker

Honorary Officers

Rachael Callow – Trust Officer, Finance, Avon and Somerset Constabulary
Emma Snailham – Treasurer, Finance, Avon and Somerset Constabulary
Avon and Somerset Constabulary Legal Services Department
Nick Adams, Chief Officer - Finance, Resources and Innovation, Avon and Somerset Police

Charity Number: 1076770

Principal office

PO Box 37, Valley Road, Portishead, Bristol, BS20 8QJ

Bankers, Finance, Legal & Independent Examiner

Independent Examiner:

Andrew Jordan FCA, Haines Watts (Western) Limited, Bath House, 6-8 Bath Street,
Bristol, BS1 6HL

Bankers:

NatWest Taunton Branch, 49 North Street, Taunton, TA1 1NB

Legal Advice:

Avon and Somerset Constabulary, Valley Road, Portishead, BS20 8JJ

Financial Investment:

Somerset County Council, County Hall, Taunton, TA1 4DY

**The Avon and Somerset Police Community Trust
Annual report for the year ended 31 March 2024 - continued**

Trustees

Trustees are initially appointed for a period of 3 years. In the event of a Trustee retiring or ceasing to be a Trustee, the remaining Trustees must appoint a replacement.

The Trustees are governed by the Trust Deed as amended. The Trustees have reviewed and considered the major risks to the Trust and are satisfied that systems are in place to mitigate those risks.

Objectives and activities

Public Benefit Disclosure 2023/24

The Trust, which is unincorporated, aims to:

- Protect local people and property from crime
- Reduce anti-social behaviour
- Educate young people on the dangers of drug, alcohol and solvent abuse
- Increase community safety for all but especially the young, vulnerable and elderly
- Divert young people away from crime and anti-social behaviour, encouraging their growth into responsible young adults
- Build good community relations

The Trust has continued to fulfil its aims of supporting community-based initiatives with grant programmes, Road Safety Schemes and our Be Home Safe Scheme that has both reduced crime and the fear of crime.

The Trustees have taken full regard to the Charity Commission's guidance on public benefit and by the details contained in the Annual Report are confident that the charity has fulfilled its obligations in regard to its published aims. Our Be Home Safe Scheme is now regarded as a fundamental part of the Trust's activities and has reached the stage where it is an essential part of the service offered to elderly victims of crime. Sadly, austerity measures have resulted in a reduction in this service, although we and our partners are committed to ensuring that the best possible service continues to be delivered to those most in need.

All grants made to local community groups are mainly linked with a member of the police force, be they an officer or a member of police staff. The aim being that these grants act to improve the liaison between the community and the police.

Grants

The Trustees meet quarterly to consider the business of the Trust and approve grants in accordance with the Trust's aims and objectives.

Grants in support of major projects are routinely reviewed and awarded by the Trustees at the commencement of each financial year at their April meeting.

All other grants are considered on their merit, having met the criteria for a grant as set out in the Trust's aims and objectives.

**The Avon and Somerset Police Community Trust
Annual report for the year ended 31 March 2024 - continued**

Achievements and performance

Be Home Safe Scheme

The Be Home Safe Scheme is funded by a partnership involving the Constabulary and the Police Community Trust and is a target hardening service operating within each local policing area.

The scheme was introduced in 1999 in an effort to help reduce the fear of crime among the elderly and vulnerable by providing victims of burglary and violence with practical timely and free help when it is most needed. Referrals to the scheme are received from PCSOs, Domestic Violence Advisers, Attending Officers and Investigating Officers. The service is not means tested, however priority will be given to those most in need.

Trained carpenters visit the homes of people in need to offer advice on security issues and where necessary, fit locks, bolts, chains and viewers free of charge to make homes more secure. To date Be Home Safe carpenters have visited thousands of homes in the Avon and Somerset Constabulary area whose occupants have been victims of crime and violence, including victims of domestic and racial violence. Many of these people have been burgled or attacked on several occasions prior to the visit by the Be Home Safe carpenters, but very few have become repeat victims.

The Police Community Trust contributes towards the cost of supplying locks and security equipment to target the most vulnerable homes, ensuring the householder feels safe and enjoys an increased level of security.

Life Education Centre Wessex

Supported by the Trust as a major project since 2007 Life Education Centre Wessex is a community-based health and drug education charity, run by volunteers and staffed by professional educators. They visit primary schools with a purpose-built mobile classroom with specialist teaching aids to deliver their unique programmes. All the children are seen, class-by-class for age appropriate sessions.

The Life Education visit boosts the statutory part of the school curriculum that covers health education and related areas. Children who go through their programme know more about what is good and bad for their body and mind. They better understand the effects on the body of tobacco, alcohol and drugs. They learn practical, self-assertiveness skills to help them avoid risk-taking experimentation even if that's what their friends want them to do.

Extensive research in the field of normative education shows that children (and adults) tend to overestimate the amount of risky behaviour that their peers are engaged in, such as drinking alcohol or smoking cigarettes regularly. A key role of Life Education with children in Years 5 and 6 is to explore these normative beliefs, challenge misperceptions and help them understand why they occur. This, in turn, promotes the critical thinking skills needed to make choices based on fact rather than false beliefs.

All schools make a payment for the visit that covers about 75% of costs. Many schools get help from parents or from local donors. The remaining 25% of costs are met through fundraising. Support from the Police Community Trust has helped Life Education give discounts to schools in particular need and help start the programme in new schools. It has also allowed us to keep the programme running in schools under severe budget pressure.

The Avon and Somerset Police Community Trust
Annual report for the year ended 31 March 2024 - continued

The grant awarded in the past school year has helped Life Education visit an increasing number of schools across the Avon and Somerset area. The reasons why each school has been helped are individual, but the overall need is common – without the help of the Police Community Trust, children in many schools, now part of our visit programme, would have missed out.

Wheels Project

For over 30 years the Wheels Project has played a significant role in providing training and counselling in employment, road safety and crime reduction. The Wheels Project is Registered Charity established since 1979 as an Alternative Education Provision for 15-24 year olds who need support in developing vocational and social skills to enable them to re engage with education, employment and their communities.

Since 2000 the Wheels Project has run a Community Vehicle Programme which involves working with groups of young people who have been identified by local practitioners such as youth leaders, school teachers and police officers, as having emotional and behaviour difficulties. Some of these groups are tasked with identifying a suitable vehicle that they can renovate and gift to an appropriate community group that may be based locally, nationally or internationally.

Road Safety Grants – Lifeskills

Lifeskills opened in January 2000. Since then over 175,000 people have received training and Lifeskills has gained a solid reputation as a Centre of Excellence for the delivery of safety education and training. Around 13,000 people now receive training in the Centre every year.

Accidents kill about 14,000 people a year across the UK and seriously injure more than 700,000 a year in England alone. Lifeskills offers an exciting and memorable environment in which to learn. By taking part in activities on our realistic scenarios, which include houses, a road, shop, dark alleyway, a river and a railway line, visitors can actually experience difficult or dangerous situations in a safe environment and learn how to deal with them.

Financial review

Income for the year was £245,004 (2022/23 £32,052) and expenditure was £214,953 (2022/23 £166,988).

Reserves Policy

The Trust will maintain a minimum of £10,000 in Unrestricted Funds to meet day to day costs in the short term.

At the year end the Trust held free reserves of £29,151 (2022/23 £22,406) with £365,847 (2022/23 £343,463) in the bank.

Structure, Governance and Management

The Trust is a registered charity, number 1076770 and is constituted under a trust deed dated 28th June 1999. The Avon and Somerset Police Community Trust was formed in July 1999 to provide people with a unique opportunity to invest in projects that improve the safety and quality of life within the Avon and Somerset Constabulary area, with particular emphasis on helping the young, vulnerable and elderly.

The Avon and Somerset Police Community Trust
Annual report for the year ended 31 March 2024 - continued

During the appointment process of new Trustees, the Trust reviews the location and knowledge locally so that the complete Constabulary area is covered and knowledge of the Trustee will enhance the operation of the Trust. Appropriate guidance is given to all Trustees as required to assess and review the applications coming before the Trust for support. This includes the promotion of the Trust to the public and organisations that may be eligible to apply for support and grants from the various funds and or projects supported by the Trust.

Tenure of Trusteeship - Original Deed

'The Chief Constable of Avon and Somerset and the Chairman of the Avon and Somerset Police Authority shall remain Trustees for as long as they hold their respective offices'

Supplemental Deed

'To reflect the abolition of the Police Authority and its replacement with the Police and Crime Commissioner'

'The Trust shall be administered by a minimum of 6 Trustees and the Chief Constable and the Avon and Somerset Police and Crime Commissioner'

Approved by the Trustees on 15 October 2024 and signed on their behalf by

James Makepeace - Chair

Independent Examiner's Report to the Trustees of The Avon and Somerset Police Community Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns, and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Jordan FCA
ICAEW
Haines Watts (Western) Limited
Bath House
6-8 Bath Street
Bristol
BS1 6HL

23 October 2024

The Avon and Somerset Police Community Trust
Statement of Financial Activities for the period ended 31 March 2024

	Notes	Unrestricted Funds General Total £	Restricted Funds (by purpose)					Restricted Funds Total £	Total Funds 2023/24 £	Unrestricted Funds Total 2022/23 £	Restricted Funds Total 2022/23 £	Total Funds 2022/23 £
			CCAF Fund £	Gating Schemes £	Be Home Safe £	Drugs Projects £	Road Safety £					
Income and endowments from:												
Donations and legacies	2	14,772	-	-	985	-	231,128	232,113	246,885	3,980	23,016	26,996
Investment income	3	8	-	-	-	-	-	-	8	5,056	-	5,056
Total income		14,780	-	-	985	-	231,128	232,113	246,893	9,036	23,016	32,052
Expenditure on:												
Support costs	4	5,259	-	-	985	-	25,129	26,114	31,373	6,240	23,016	29,256
Charitable activities - grant funding	5	28,926	-	-	14,547	-	141,996	156,543	185,469	20,260	117,472	137,732
Total expenditure		34,185	-	-	15,532	-	167,125	182,657	216,842	26,500	140,488	166,988
Net income/(expenditure)		19,405	-	-	14,547	-	(64,003)	(49,456)	(30,051)	17,464	117,472	134,936
Transfers between funds		26,150	-	-	-	-	(26,150)	(26,150)	-	-	-	-
Net movements in funds		6,745	-	-	(14,547)	-	37,853	23,306	30,051	(43,614)	(91,322)	(134,936)
Total Funds brought forward 1st April 2023		22,406	8,296	3,513	163,896	5,953	-	181,658	204,064	66,020	272,980	339,000
Total Funds carried forward 31st March 2024		29,151	8,296	3,513	149,349	5,953	37,853	204,964	234,115	22,406	181,658	204,064

BALANCE SHEET AT 31 MARCH 2024

	Notes	Mar-24 £	Mar-23 £
Current Assets			
Cash at bank and in hand	8	365,847	343,463
Total current assets		365,847	343,463
Creditors: amounts falling due in less than one year	9	(131,732)	(139,399)
Net current assets		234,115	204,064
Net assets		234,115	204,064
Income Funds			
Unrestricted funds	11	29,151	22,406
Restricted funds	12	204,964	181,658
		234,115	204,064

The Financial Statements were approved by the Trustees on 15 October 2024 and signed on their behalf by

J Makepeace - Chair

E Snailham - Treasurer

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024

1 Accounting Policies

Basis of preparation of accounts

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it. Gifts and donations are recognised on receipt.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants and donations payable

Grants are included in the period in which they are approved and committed for payment.

Support costs

Where support costs need apportioning they are allocated to expenditure of each fund in proportion to the respective grant funding cost. Governance costs are included within support costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

Unrestricted General Funds

The general unrestricted funds are donations and any other income received or generated for the objects of the charity without further specified purpose.

Restricted Funds

Restricted funds include donations and any other income received or generated for the objects of the charity restricted geographically to use in a particular area. All other funds are restricted to a specific purpose within the objects of the charity.

Donated goods, facilities and services

The value of professional services provided by other agencies are recognised in income on the basis of the gift to the charity when received and it can be measured reliably. The equivalent amount is recognised as an expense.

Where facilities or goods are provided to the charity as a donation that would normally be purchased from suppliers, the contributions are included in the financial statements at an estimate based on the value of the contribution and are recognised in income, with an equivalent amount recognised as an expense.

In accordance with the charity SORP, the value of services provided by volunteers is not included in the financial statements.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Short term liquid investments and cash at bank

Short term investments and cash at bank is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

2 Donations

Type	Total 2023/24 £	Total 2022/23 £
Donated and facilities	218,000	-
Gifts and donations	28,885	26,996
Total Voluntary Income	246,885	26,996

Donated services and facilities:-

Type	Total 2023/24 £	Total 2022/23 £
Donated services - professional services	28,885	26,996
Total	28,885	26,996

3 Investment income

The Trustees have appointed the Trust Treasurer as Investment Manager to make investment decisions on behalf of the Trust. The Trust Treasurer will, from time to time, deposit surplus funds with Somerset County Council in the Somerset Comfund. The Comfund invests in cash deposits with reputable banks and building societies. The Trust has no direct influence over such investments. Investment performance on the Comfund is measured against the Local Authority 7 Day Rate and monitored by the Trust Treasurer and reported to the Trustees annually. The Comfund reached its expiration date at 31 March 2023, so all funds were released back to the main bank account and a final interest payment was made to the trust.

Details are as follows: -

Type	Unrestricted Funds Total 2023/24 £	Unrestricted Funds Total 2022/23 £
Somerset Comfund Interest	-	5,056
Bank Interest	8	-
Total	8	5,056

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

4 Support costs

Type	Total 2023/24 £	Total 2022/23 £
Donated services and facilities	28,886	26,996
Administration costs	-	-
Insurance costs	603	603
Examiners fees	1,884	1,657
Total cost of raising funds	31,373	29,256

Support costs include governance costs of £2,487 (2022/23 £2,260) (Note 6).

5 Charitable activities – grant funding

Total grant funding for the year was as follows:-

Type	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
Grants	28,926	156,543	185,469	137,732

Grants are normally restricted to £5,000 or less in any one year. Grants in excess of this limit made during the year were as follows:-

Recipient of Grant	Amount 2023/24 £	Amount 2022/23 £
Road Safety Grants	20,000	9,499
Total Grants (over £5,000)	20,000	9,499
Grants (£5,000 or less) by type:		
Road Safety Grants	121,996	91,636
General Fund Grants	28,926	20,260
Bobby Vans	14,547	16,337
Total Grants (£5,000 or less)	165,469	128,233
Total Grants for the year	185,469	137,732

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

6 Governance costs

Governance costs are included in support costs and include such items as independent examination fees and insurance premiums. Details are as follows:-

Type	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
Independent Examiners fees	1,884	-	1,884	1,656
Insurance costs	603	-	603	603
Total Expenditure	2,487	-	2,487	2,259

Independent Examiner's fees are payable for the service of independent examination only.

7 Total expenditure

The Trust does not directly employ staff. No Trustee received any remuneration during the year. There are no related party transactions in the year.

There were no Trustees' expenses paid during the year (2022/2023 £nil).

The Office of the Police and Crime Commissioner for Avon and Somerset Police provide the services of various officers to support the day to day running of the Trust. Although no charge is made, estimated costs are included within donated services in Note 4.

8 Cash at Bank

Type	March 2024 £	March 2023 £
Cash at bank	365,847	343,463
Total Cash	365,847	343,463

9 Creditors:

Amounts falling due within one year

Type	March 2024 £	March 2023 £
Grants Payable	129,062	135,521
Accruals	2,670	3,878
Total Creditors	131,732	139,399

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

10 Analysis of net assets between funds

Type	Unrestricted Funds 2023/24 £	Restricted Funds 2023/24 £	Total 2023/24 £	Unrestricted Funds 2022/23 £	Restricted Funds 2022/23 £	Total 2022/23 £
Cash and Current Investments	86,147	279,700	365,847	69,535	273,929	343,463
Other Current Assets/Liabilities	(56,996)	(74,736)	(131,732)	(47,129)	(92,271)	(139,399)
Total Net Assets	29,151	204,964	234,115	22,406	181,658	204,064

11 Unrestricted Funds

General Fund

Balance 31 March 2022	66,020
Incoming funds 2022/23	5,055
Outgoing funds 2022/23	(22,519)
Transfers	(26,150)
Balance 31 March 2023	22,406
Incoming funds 2023/24	14,780
Outgoing funds 2023/24	(34,185)
Transfers	26,150
Balance 31 March 2024	29,151

The Avon and Somerset Police Community Trust
Notes forming part of the Financial Statements for the year ended 31 March 2024 - continued

12 Restricted Funds

Name of Fund	Balance 1st April 2023 £	Movement in Resources		Transfers	Balance 31st March 2024
		Incoming £	Outgoing £		
Gating Schemes	3,513	-	-	-	3,513
CCAF Fund	8,296	-	-	-	8,296
Be Home Safe	163,896	985	(15,532)	-	149,349
Drugs Project	5,953	-	-	-	5,953
Road Safety	-	231,128	(167,125)	(26,150)	37853
Total Restricted Funds	181,658	232,113	(182,657)	(26,150)	204,964

Restricted Funds (prior year comparative)

Name of Fund	Balance 1st April 2022 £	Movement in Resources		Transfers	Balance 31st March 2023
		Incoming £	Outgoing £		
Gating Schemes	3,513	-	-	-	3,513
CCAF Fund	8,296	-	-	-	8,296
Be Home Safe	180,233	3,211	(19,548)	-	163,896
Drugs Project	5,953	-	-	-	5,953
Road Safety	74,985	19,805	(120,940)	26,150	-
Total Restricted Funds	272,980	23,016	(140,488)	26,150	181,658

The Be Home Safe Scheme is funded by a partnership involving the Constabulary and the Police Community Trust and is a target hardening service operating within each local policing area and Basic Command Unit across Avon and Somerset.

The Road Safety fund's aim is to provide funding to community and voluntary organisations to use to facilitate well targeted community road safety initiatives.

Last year, The Road Safety fund committed spend in the year (and related support costs) that exceeded the value of the road safety restricted fund balance by £26,150. A transfer of £26,150 was made from the general fund to clear the shortfall in the fund. This has been reversed in 23/24 as funding was received in April 2024 for the Road Safety Fund.