

Isle of Wight Street Pastors



Trustees' Annual Report & Accounts 2012

incorporating
Isle of Wight School Pastors



Administrative Information

Trustees/Directors

Rob Whillier (Chairman)

Alan Sargent (Treasurer)

Terry Clawson

Sheila Bates

Roger Moseley

Wendy Cleverdon

Howard Cunnington (appointed 1st May 2012)

Staff

David Ouston (Coordinator, Street Pastors)

Rebecca Kelly (Coordinator, School Pastors)

Registered Office

The George Street Centre, George Street, Ryde, PO33 2JF.

Bankers

Lloyds TSB

22 St Thomas Square, Newport, PO30 1SQ

Independent Examiner

Andrew Carpenter MAAT CIPFA(DIP)

31 Kingfisher Close, Newport, PO30 5XS

Fundraising & Development Consultant

Martin Gibson

Creative Interpretation Ltd. 39 Tennyson Road, Cowes, PO31 7QA

Chair-lift photograph on page 7 courtesy of Michael Green

<http://www.flickr.com/people/60119707@N08/>

All other photographs courtesy of Creative Interpretation Ltd

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Structure, Governance and Management

Constitution

Isle of Wight Street Pastors is a company limited by guarantee number 07200287 and a registered charity, number 1136110. It is governed by a memorandum and articles of association.

Governance

The charity is governed by a board of trustees who are also directors of the company. All references to trustees in this report can also be read as directors. The trustees are responsible for the effective governance of the charity, its strategic direction, and setting the policy framework. Responsibility for day-to-day running of the scheme is delegated to the coordinators though major or contentious issues are referred back to the trustees, or the coordinator's supervising trustee as appropriate.

Trustee Selection

Trustees are elected by the members of the charity at the annual general meeting. A third of trustees must retire from office each year but may be re-appointed to serve a further term. The existing trustees make recommendations to the meeting regarding suitable candidates who have the necessary skills, experience and abilities required to ensure the board of trustees is able to offer effective governance. The trustees may also co-opt new trustees during the year who serve until the next AGM when they retire but may be reappointed by the members. Rob Whillier and Terry Clawson were re-elected at the AGM on 13th June 2011.

Relationship with Street Pastors across the UK

Isle of Wight Street Pastors operates the Street Pastors and School Pastors initiatives under licence to The Ascension Trust (registered charity number 1127204). The Ascension Trust provides a number of services to Isle of Wight Street Pastors and licenses the Street Pastors branding for the local initiative's use. In return Isle of Wight Street Pastors pays a licence fee and agrees to meet nationally agreed quality standards. The Charity also enjoys good relations with neighbouring schemes and local coordinators meet regular to share good practice.

Risk Management

The trustees and coordinators routinely examine the business, reputational and operational risks when preparing strategic plans and developing new projects. In addition the charity works closely with Ascension Trust, using their expertise of Street Pastor initiatives across the UK to further minimise risk.

Charitable Activities

Purpose

Isle of Wight Street Pastors exists to help make our towns safer and more pleasurable places in which people can live, work, learn and enjoy life. We achieve this by caring for and protecting vulnerable people on the streets at night, acting as a positive presence to dissuade anti-social

behaviour and a calming influence in tense and volatile situations and providing safety and reassurance to school students and local residents.

The charitable objects of Isle of Wight Street Pastors are:

- 1) to promote within the Isle of Wight the protection, safety & education of all people, regardless of their gender, race, religion, sexual orientation, physical or other disability or age and particularly people congregating on the streets & in public places at night time, in order to discourage and mitigate anti social behaviour and the commissioning of criminal acts.
- 2) to promote the relief of all people at risk, but particularly people on the streets and in public places, who are at risk by reason of inebriation or physical or mental distress due to substance misuse, by the offering of guidance, support, protection and, as appropriate, by referral to relevantly skilled specialist agencies.
- 3) to advance an understanding of the Christian religion for the benefit of the public by means of offering care, compassion and relevant practical and spiritual help where possible or appropriate.

Activities in pursuit of the charitable objects undertaken for the public benefit

Street Pastors

Isle of Wight Street Pastors are Christian volunteers who provide care, support and practical help to people out on the streets of Ryde, Newport and Ventnor on Friday nights, some Saturday nights and in Cowes during Cowes week and New Year celebrations.

Volunteer teams patrol the town centre and provide help and assistance to people who are suffering the effects of over consumption of alcohol; are at risk of violence; feel unsafe; are lonely, hurt and abused; or just value the extra feeling of safety that comes from having volunteer Street Pastors around. Many of those we work with are often seen by society as having caused their own problems – particularly those suffering the effects of drinking too much. Our care is offered without judgement; regardless of the causes of pain, sickness or danger each of our beneficiaries is still a human being, still someone's daughter, or someone's son.



In 2012 Isle of Wight Street Pastors spent 163 nights on patrol (+23% compared with 2011). This equates to 2,583 man/woman hours on the streets (-6%). We had 625 meaningful conversations (-7%), not just "hello mate how are you", but conversations that impact on people's lives; dealt with 168 tense or difficult situations (-8%); gave away over 1,600 bottles of water (-30% partly due to not distributing water at ferry queues after the Bestival); picked up 1348 bottles from the ground, each a potential weapon (+35%); gave out 480 pairs of flip-flops (-11%), 300 foil blankets (+100%), 13,000 chocolates (+63%), and 4,000 lollipops



(-35%). In addition to the statistics we record, we have had casual interactions with thousands of people and provided an added sense of security and safety to many more. 2012 was noticeably quieter on the streets than previous years, possibly due to the recession reducing people's disposable income and possibly due to the weather, with an exceptionally wet summer and a cold winter. The latter may also explain the surge in foil blankets issued! Quieter streets meant patrols often finished slightly earlier hence the reduction in patrol hours.

We have continued our programme of annual recruitment and training in order to ensure we have sufficient volunteer Street Pastors to keep the scheme running and maintain the number of patrols at current levels. 13 new Street Pastors were recruited and trained in the spring and commissioned in June

School Pastors

Through 2012 we piloted Isle of Wight School Pastors at Medina College, following which the trustees decided to make School Pastors a permanent part of the charity's work from 2013 onwards.

School Pastors are volunteers who work around schools to provide safety and reassurance to students, parents and local residents. School Pastors provide uniformed patrols in areas agreed with the school, such as around the school entrance or in places where young people congregate. Their role is to provide support to students and a positive adult presence.

The School Pastors initiative aims to promote safety and reassurance, reduce anti-social behaviour around school hours, listen to students who need someone to talk to and help students get access to help they might need. Volunteers work in and around the school site, focusing particularly on hot-spots identified by schools, local police, parents and students. They provide support to students who are experiencing difficulties with their school and community life.



In June 2012 Isle of Wight School Pastors started their first patrols in partnership with Medina College, a thriving secondary school for 11-19 year olds consisting of 1550 students (300 of them 6th formers). School Pastors completed 83 patrols in and around Medina College, being available at lunchtime and after school; this equates to 664 man/women hours. We



had 272 significant conversations and/or provided practical support to young people; made 7 referrals for additional support through the College pastoral care team; had 16 significant conversations with parents and had 112 significant conversations with members of the local community as we patrolled the streets around the school. In addition to the statistics we record we have had numerous interactions and are building relationships with the College community providing an added sense of safety and reassurance through listening, caring and helping.

Ensuring public benefit

In planning the activities of the charity, the trustees have had regard to the Charity Commission's guidance on public benefit.

Highlights of 2012

Olympics

Isle of Wight Street Pastors coordinator David Ouston was an Olympic torch bearer as the torch passed through the Island in July, while volunteer Street Pastors provided support during the Needles section of the event. It was a real privilege for those who took part to be involved with this amazing event, and a great honour for Dave to be asked to be a Torch Bearer. Dave was delighted to have been allocated the Needles section of the route; "The Needles is known all over the world really, and to be given this slot was just wonderful".

He also saw his presence in the Olympic torch ceremony as being representative of the whole of Isle of Wight Street Pastors; "I've got seventy volunteers, many of them here and I'm running for all of them". Since the event Dave has taken the torch with him to many events and talks to schools and community groups; it has provided a great starting point for talking about the work of Street Pastors and our role in the community.



A group of Street Pastors from the Island also helped staff special patrols in Weymouth during the Olympics to provide support and help to people on the streets after the Olympic sailing events held here.

New Recruits

We successfully recruited, trained and commissioned a further 13 volunteer Street Pastors this year along with our first 10 School Pastors.



School Pastors Pilot

Significant effort has gone into developing the School Pastors pilot and within a very short space of time our first group of School Pastors have been amazingly effective in building relationships within the school community and making a difference to life at Medina College.

Towards the end of the pilot we commissioned a comprehensive evaluation of the project. The results were very positive but also highlighted some areas where we can build on the first year's experience to make School Pastors even better. Throughout the pilot various changes have been made to how the project works, including moving from after-school-only patrols to also having a presence in the school at lunchtime.

The evaluation found that trust of School Pastors was already high amongst students, staff and parents. Many people knew someone who had been helped by School Pastors. Overall students held a mixture of views, mostly ranging from indifference to strong support of the work Street Pastors do. Parents and staff were almost universally supportive of the initiative.



Support for the initiative has been repeatedly expressed and a number of people have recently set out their support for the initiative in writing based on their observations of the impact of School Pastors during the pilot.

“The work the school pastors have completed at Medina has been invaluable in developing a caring and supportive ethos at the school. Medina is a new school which is passionate about supporting individual children and working with a wide variety of agencies to ensure they are well supported in school and beyond the school gates.

The school pastors started by supporting the young people at the end of the day on their walk home and into the local town centre. Due to the positive impact they were having working with the pupils and through requests from the student body they were invited to come into college during the lunch time where they sit alongside pupils, providing a listening ear and friendly guidance.

It has been a pleasure and a privilege to have the school pastors working with us at Medina, they have already had a positive impact on the safeguarding of pupils in and out of school and I look forward to the relationship developing further over the coming months and years.”

(Nathan Thomas, Head Teacher Medina College)

“The positive life changing effect you are having on the lives of those in or connected with the school is amazing and you should be proud of your achievements.”

(Joe Finch, Chair of Governors, Medina College)

Future Plans

Our plans for Street Pastors are to maintain the existing operations in Ventnor, Newport and Ryde. As the scheme matures we are starting to see some Street Pastors stand down (the initial expectation is for new recruits to serve for at least 2 years) and so recruitment is now focused principally on allowing us to maintain existing service levels.

In 2013 we will be developing School Pastors further with recruitment and training planned to extend the work we can do at Medina. We have also had requests from a number of other schools to work with them and are keen to do so as soon as finances and volunteer numbers allow.

Financial Review

Reserves Policy

In order to ensure the sustainability of the charity the trustees aim to hold 6 months of operating costs in free reserves, to be held in short term interest bearing call or notice accounts so that we retain quick access to funds as we need them. Where funding is not available for at least 3 months ongoing operations the management committee will give consideration to the need to scale back or cease operations and will make a decision to do so in sufficient time to ensure reserves will cover all outstanding commitments including any redundancy payments and/or contract severance payments due. Expenditure for 2012 was just under £52,000 and funds available at year end amount to just over £17,000. The trustees intend to build up reserves again over the coming years having used some reserves to finance the cost of developing School Pastors in 2012.

Investment Policy

Where we hold excess funds over our projected expenses over a 3 month period we invest the balance in short term interest bearing call or notice accounts so that we retain quick access to funds as we need them

Main sources of income

Donations once again made up over half of the charity's income this year, though donations have dropped below 2011 levels. More than half of donated income was received via regular giving (which has increased since last year); this gives a relatively stable core income stream which assists long term planning. Donations from churches and *ad hoc* donations from individuals both fell compared with 2011. We are extremely grateful to a number of grant funders who have supported the charity in 2012: Hampshire Police Authority, The IW Community Safety Partnership, Comic Relief and the Isle of Wight Community Fund. Various events have been held through the year raising over £3,000 and we are grateful to all those who have put time and energy into organising these.

Expenditure supporting charitable objectives

Income has principally been used for charitable activities in furtherance of Isle of Wight Street Pastors objects, with a modest expenditure on fundraising and governance. The largest cost to the charity is staff costs. The trustees employ a part-time coordinator to manage the Street Pastors scheme and a part-time coordinator for School Pastors. The charity continues to use the services of a consultant to provide specific expertise in fundraising, charity governance and communications. This approach ensures the most diverse skill base is obtained for the most reasonable cost.

While staffing is a significant cost the trustees strongly believe having paid coordinators is essential to the success of both projects, and the dedication shown by the coordinators has been a key part of the charity's success in reaching its objectives so far. The coordinators are responsible for facilitating training, organising patrols, supervising volunteers, liaising with member churches, working with other groups and organisations to improve the effectiveness of Isle of Wight Street Pastors through partnership working, promoting the scheme, monitoring its effectiveness and recruiting new volunteers.

Our retained consultant provides much needed skills in fundraising, communication and charity management. We have a rolling contract which is kept under regular review to ensure we are making the best use of our financial resources. The consultant leads on development and delivery of our fundraising strategy, manages our website, provides assistance with governance issues and works with the coordinators on a range of communication related work. In 2012 the consultants time was divided between the two initiatives and the overall running of the charity.

The licence fee is the most significant other cost to the organisation. This is calculated as a percentage of income raised.

Looking ahead

During 2012 we used some of our reserves to help support the new School Pastors project. We are still in a sound position moving forward, with a number of grants anticipated to come in, or applied for, to contribute to 2013 funding. With two projects running now we have to generate in excess of £50,000 per year. Key to the continued success of the charity will be increasing the number of regular givers and tapping into new sources of grant funding. Our other major issue will continue to be recruitment of appropriate volunteers. The focus for Street Pastors will be on recruiting sufficient volunteers in future years to maintain current service levels. School Pastors will require many new volunteers to come forward if it is to grow to meet the need which is evident. The different nature of the role and hours means the new project should open up new possibilities for volunteer recruitment.

Overall the charity maintains a good position going into 2013 with good local support, strong evidence of continued need for our services and a strong team..

Preparation of Accounts

The charity's accounts have been prepared in accordance with the small company regime (Section 419(2)) of the Companies Act 2006. This report, including the following financial statements, was approved by the trustees on 29th May 2013 and is signed on their behalf by:



.....
Rob Whillier (Chairman)



.....
Alan Sargent (Treasurer)

Independent examiner's report to the Trustees of Isle of Wight Street Pastors

I report on the accounts of the company for the year ended 31 December 2012, which are set out on pages 13 to 20.

Respective responsibilities of trustee 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 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. The accounts are not required to be audited under Part 16 of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law 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 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 seeking 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 respects 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 the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and Reporting by Charities 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.

Andrew Carpenter MAAT CIPFA(DIP). 2nd May 2013

Financial Statements

Statement of Financial Activities Period 01/01/12 to 31/12/12

	Note	2012 Total Funds £	2012 Unrestricted Funds £	2012 Restricted Funds £	2011 Total Funds £
Incoming resources					
Voluntary income					
Grants	A	8,824	0	8,824	10,600
Donations	B	19,950	19,950	0	23,084
Activities for generating funds	C	3,055	3,055	0	1,387
Investment income	D	194	194	0	76
Other incoming resources	E	4,835	4,835	0	3,944
Total incoming resources		36,858	28,034	8,824	39,091
Resources expended					
Charitable activities					
Costs of generating voluntary income	F	4,004	4,004	0	4,904
Charitable activities	G	46,192	45,669	523	27,749
Governance costs	H	1,562	1,562	0	1,427
Depreciation	I	195	195	0	277
Total resources expended		51,953	51,430	523	34,357
Net movement in funds		-15,095	-23,396	8,301	4,734
Reconciliation of Funds					
Total funds brought forward		32,183	31,928	255	27,449
Total funds carried forward		17,088	8,532	8,556	32,183

Notes to the Statement of Financial Activities
Period 01/01/12 to 31/12/12

Note		Total Funds	Unrestricted Funds	Restricted Funds	Notes to the Financial Statements
		£	£	£	
	INCOMING RESOURCES				
	Voluntary income				
A	Grants				
	Street Pastors				
	Hampshire Police Authority	524	0	524	
	School Pastors				
	Community Safety Support grant	5,000	0	5,000	
	Hants & IW Community Foundation				
	Comic Relief Fund	2,300	0	2,300	
	Isle of Wight Community Fund	1,000	0	1,000	
		<u>8,824</u>	<u>0</u>	<u>8,824</u>	
B	Donations				
	Street Pastors				
	Church Donations	3,688	3,688	0	
	Regular Giving Scheme	11,490	11,490	0	6
	Individual Donations	1,012	1,012	0	
	Other Donations	1,979	1,979	0	
	Street Donations	84	84	0	
	School Pastors				
	Regular Giving Scheme	168	168	0	6
	Individual Donations	1,280	1,280	0	
	Other Donations	249	249	0	
		<u>19,950</u>	<u>19,950</u>	<u>0</u>	
C	Activities for generating funds				
	Events - Street Pastors	2,255	2,255	0	
	Events - School Pastors	800	800	0	
		<u>3,055</u>	<u>3,055</u>	<u>0</u>	
D	Investment income				
	Bank Interest	194	194	0	
	Other Interest	0	0	0	
		<u>194</u>	<u>194</u>	<u>0</u>	
E	Other incoming resources				
	Street Pastors				
	Gift Aid Tax Refund - Regular Giving	1,875	1,875	0	
	Gift Aid Tax Refund - Donations	84	84	0	
	CD Sales	2,759	2,759	0	8
	School Pastors				
	Gift Aid Tax Refund - Regular Giving	42	42	0	
	Gift Aid Tax Refund - Donations	75	75	0	
		<u>4,835</u>	<u>4,835</u>	<u>0</u>	
	RESOURCES EXPENDED				
F	Costs of generating voluntary income				
	Street Pastors				
	Fund Raising	1,640	1,640	0	5
	CD costs	19	19	0	8
	Collection Boxes	45	45	0	
	School Pastors				
	Fund Raising	1,636	1,636	0	5
	Events Expenditure	664	664	0	
		<u>4,004</u>	<u>4,004</u>	<u>0</u>	

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Notes to the Statement of Financial Activities (continued from previous page)
Period 01/01/12 to 31/12/12

Note	Total Funds	Unrestricted Funds	Restricted Funds	Notes to the Financial Statements	
	£	£	£		
G	Charitable activities				
	Street Pastors				
	Licence Fee	3,084	3,084	0	2
	Give Aways	3,060	2,537	523	
	Equipment	183	183	0	
	IT Consultancy	1,273	1,273	0	5
	Other Office Costs	64	64	0	
	Postage	47	47	0	
	Printing & Stationery	167	167	0	
	Payroll - Salary	14,666	14,666	0	4
	Employer NI	1,005	1,005	0	4
	Uniforms & Training	1,307	1,307	0	7
	Travel	77	77	0	
	Telephone	540	540	0	
	School Pastors				
	Licence Fee	1,620	1,620	0	2
	Equipment	296	296	0	
	IT Consultancy	1,273	1,273	0	5
	Other Office Costs	403	403	0	
	Postage	12	12	0	
	Printing & Stationery	174	174	0	
	Payroll - Salary	15,151	15,151	0	4
	Employer NI	1,005	1,005	0	4
	Other Personnel Expenses	25	25	0	
	Uniforms & Training	325	325	0	7
	Subscriptions	80	80	0	
	Travel	120	120	0	
	Telephone	235	235	0	
		46,192	45,669	523	
H	Governance costs				
	Street Pastors				
	Governance Support	727	727	0	5
	Other Expenses	54	54	0	
	School Pastors				
	Governance Support	727	727	0	5
	Other Expenses	54	54	0	
		1,562	1,562	0	
I	Depreciation				
	Street Pastors - equipment depreciation	63	63	0	9
	School Pastors - equipment depreciation	132	132	0	9
		195	195	0	

Balance Sheet as at 31/12/2012

	Note	2012 Total Funds £	2012 Unrestricted Funds £	2012 Restricted Funds £	2011 Total Funds £
Fixed Assets					
Tangible assets	J	195	195	0	391
Total fixed assets		195	195	0	391
Current assets:					
Debtors	K	1,473	1,473	0	1,228
Investments	L	105	105	0	20,030
Cash at bank and in hand	M	19,495	10,939	8,556	12,535
Total current assets		21,073	12,517	8,556	33,793
Liabilities:					
Creditors: Amounts falling due within one year	N	4,180	4,180	0	2,001
Net current assets		4,180	4,180	0	2,001
Total assets less current liabilities		17,088	8,532	8,556	32,183
Creditors: Amounts falling due after more than one year		0	0	0	0
Net assets		17,088	8,532	8,556	32,183
The funds of the charity:					
Unrestricted income funds		8,322	8,532	0	31,928
Restricted income funds		8,556	0	8,556	255
Total charity funds		17,088	8,532	8,556	32,183

Notes to the Balance Sheet as at 31/12/2012

Note	Total Funds £	Unrestricted Funds £	Restricted Funds £
J Tangible assets			
Computer	132	132	0
Projector	63	63	0
Total	195	195	0
K Debtors			
Receivables - Gift Aid Tax	0	0	0
Receivables - Other	1,473	1,473	0
Total	1,473	1,473	0
L Investments			
Lloyds TSB Fixed Rate Savings	0	0	0
Affirmative Deposit Fund	105	105	0
Total	105	105	0
M Cash at bank and in hand			
Lloyds TSB	7,305	7,305	0
Lloyds TSB Instant Access Reserve	12,190	3,634	8,556
Total	19,495	10,939	8,556
N Creditors: Amounts falling due within one year			
Invoice Payable - Ascension Trust	1,624	1,624	0
Tax & NI Payable	2,092	2,092	0
Other	464	464	0
Total	4,180	4,180	0

Notes to the Financial Statements

1. Accounting Policies

Accounting convention

Isle of Wight Street Pastors is a charitable company limited by guarantee and is below the audit threshold for the Companies Act and the Charities Act. The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' published in 2005, applicable UK accounting standards and the Companies Act 2006.

Incoming Resources

Income received has been classified as either unrestricted or restricted. Unrestricted funds are general funds which can be used for Isle of Wight Street Pastors' ordinary purposes. Restricted funds have been given, collected or donated for a specific purpose and it is a requirement of charity law that they be used for that purpose. Incoming resources are accounted for gross with the exception of the repayments made by individual Street Pastors for their uniforms which is netted off of the related expenditure (see note 7 below).

Voluntary income is received by way of grants, donations or gifts and is included in full in the Statement of Financial Activity when receivable. Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of service by volunteers has not been included in these financial statements.

Investment income is included when receivable.

Resources Expended

Expenditure is recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. Expenditure is accounted for gross with the exception of repayments made by individual Street Pastors for their uniforms (see note 7 below).

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. This expenditure includes costs relating to complying with financial reporting requirements.

Capitalisation of fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year and are valued at cost or a reasonable value on receipt. Individual items of expenditure with a purchase price not exceeding £100 are recognised as expenditure in the year of acquisition. Individual items exceeding £100 are depreciated on a straight-line basis over the estimated life of the asset, which for equipment is considered to be three years.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are for a specific purpose and it is a requirement of charity law that they be used for that purpose.

Street Pastors and School Pastors are two initiatives set up by the umbrella charity Isle of Wight Street Pastors to address specific needs of care, safety and the reduction of crime in the community. To this end, Street and School Pastors have been accounted for as individual projects with their own funding needs and this will become more apparent as the School Pastor project grows. In the meantime, general funding is being used to cover the costs running both projects whilst funding is sought for individual projects.

2. Licence Fee

Street Pastors is a national organisation set up by the Ascension Trust. Isle of Wight Street Pastors is under the umbrella of the Ascension Trust and has been supported by them in the initial set up and on-going running. The Licence fee is the payment to the Ascension Trust to cover this on-going support, including advice and guidance, training, insurance, supply of uniforms, development of operating protocols, brand management and development and quality assurance. This is calculated annually as 15% of income.

3. Trustees Remuneration and Benefits

No trustee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Paid employees

Staff costs paid during the year were:

	£
Gross wages, salaries & benefits in kind	29,817
Employers' National Insurance costs	2,010
Total Staff costs	31,827
Number of full-time equivalent employees in the year	2

The charity does not operate any pension scheme for its employees nor administer contributions to a stakeholder pension scheme.

5. Consultant

Payments totalling £7,272 have been made to a consultant relating to professional advice received during the period. This total has been analysed between the categories of expense consistent with the nature of the consultancy.

6. **Regular Giving Scheme**

The scheme involves donors who give an amount (generally £10 a month) by standing order to provide income to enable Isle of Wight Street Pastors work to continue and expand.

7. **Training and Uniforms**

Costs are shown net of the repayments made by individual Street Pastors for their uniforms.

8. **CD costs and sales**

These items relate to the production and sales of CDs containing songs written and performed by the Street Pastors co-ordinator. CDs remaining unsold at 31 December 2012 have not been included as stock on the Balance Sheet. Further sales will be shown as income in future accounting periods.

9. **Ultimate controlling party**

The charitable company is under the control of its Members. No one Member has sufficient voting rights to control the charitable company.



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