

**CENTRAL SCOTLAND JOINT
POLICE BOARD**



ABSTRACT OF ACCOUNTS

2003/2004

CENTRAL SCOTLAND JOINT POLICE BOARD

ABSTRACT OF ACCOUNTS 2003 / 2004

CONTENTS	PAGE NO.
Members and Officials 2003 / 2004	3
Treasurer's Report	4
Statement of Main Accounting Policies	6
Revenue Account for the year to 31 March 2004	9
Notes to the Revenue Account	10
Balance Sheet as at 31 March 2004	13
Notes to the Balance Sheet	14
Cash Flow Statement for the year to 31 March 2004	21
Notes to the Cash Flow Statement	22
Statement of Responsibilities for the Abstract of Accounts	23
Statement of Internal Financial Control	24
Independent Auditors' Report	26
Statutory Performance Indicators	27

CENTRAL SCOTLAND JOINT POLICE BOARD

MEMBERS AND OFFICIALS 2003 / 2004

The Joint Police Board was dissolved on 1 May 2003, the date of the local government elections. The new Joint Board was appointed on 11 June 2004 and the members and officials for 2003 / 2004 were as noted below.

CONVENOR

Councillor P McCafferty, Falkirk Council

VICE CONVENORS

Councillor T Hazel, Stirling Council
Councillor G Matchett, Clackmannanshire Council

FALKIRK COUNCIL

Appointed Members -

Councillor D Alexander
Councillor W Buchanan
Councillor T Coleman
Councillor H Constable
Councillor M Nicol

STIRLING COUNCIL

Appointed Members -

Councillor A Dickson
Councillor J Hendry

CLACKMANNANSHIRE COUNCIL

Appointed Members -

Councillor B Fearon

OFFICIALS

Chief Constable	-	Andrew Cameron
Clerk	-	Elizabeth Morton, Falkirk Council
Treasurer	-	William Watson, Stirling Council

CENTRAL SCOTLAND JOINT POLICE BOARD

TREASURER'S REPORT 2003 / 2004

This report comments chiefly on the financial position of Central Scotland Joint Police Board as presented in this Abstract of Accounts. It is important to note however that, in utilising the financial resources at its disposal during 2003/04, the Force continued to perform at high levels and indeed improved upon its already high detection rate to achieve one of the highest in the country at 66.6%. Furthermore, the HMIC primary inspection, whilst making some constructive recommendations to assist the Force to pursue continuous improvement, "Overall...found that the force has much to be congratulated on" and found the Force "to be efficient and effective".

REVENUE ACCOUNT

At its meeting on 21 January 2003, the Board approved a Revenue Budget of £42.770m for the financial year 2003/2004. After deducting government grant of £21.451m this produced a requisition upon the constituent authorities of £21.319m. The final revenue position is £42.490m, which is £280K less than budget. This final position will leave the Board with accumulated revenue reserves to carry forward of £417K (2002/2003 = £294K). This is in line with the target level of reserves approved by the Board and will provide flexibility in budget management. Explanations for the main variations are noted below and are shown on the summary Revenue Account on Page 9. The main variances can be explained as follows:-

- Ignoring the effects of the adjustments required for FRS 17 (see below), staff costs are over budget by £435K. The main reason for this over spend was an adverse variance of £386K on overtime, incurred to ensure continued high profile community related policing which is a primary strategic objective of the Force. The FRS 17 adjustment of £2,188K is funded by an appropriation from the Pensions Reserve.
- The Supplies and Services over spend amounted to £300K. Several factors contributed to this figure with the predominant ones being the increased holding costs of prisoners due to continued high activity, especially in drugs related offences, and increased protective equipment with the roll out of replacement programmes.
- Transport costs were £142K higher than budget due mainly to increased insurance and fuel costs.
- There was an under spend on loan charges of £145K, mostly due to the capital programme spend profile being aligned more towards the end of the financial year than originally planned.
- The Exceptional Item reflects through the Revenue Account the impairment amount of £1,589K which resulted from demolishing the old police station at Falkirk. This is calculated with reference to the value held in the accounts for the building. The land at the site is held in the Balance Sheet at £750K. There is an offset for the impairment "cost" against the Revenue Appropriations account to reflect that there was no actual cost incurred, but rather an accounting entry has been made to reflect that the asset value has been written off.
- The over spends were more than offset by the positive variances against budget realised in income. There was significantly higher secondment income of £333K and additional government grants, for specific initiatives amounted to £340K more than the budget.

CAPITAL ACCOUNT

The Board incurred £7,964K of capital expenditure in 2003/2004. Operational vehicles and equipment accounted for £1,037K. Other areas of expenditure included monies spent on the refurbishment of operational buildings and the continuing work on the building of the new police station in Falkirk - £5,236K included in Assets Under Construction. Also included in Assets Under Construction is an investment of £996K on the new Call Handling Centre which is required as part of the preparation for the implementation of the new secure communications system, known as the Airwave Project. Capital expenditure was financed in part by borrowing £7,552K, in part from revenue of £306K and in part from using £106K of brought forward capital receipts.

PENSIONS LIABILITIES

It has been recognised by the Accounting Standards Board that the previous treatment of pensions liabilities was not consistent with the treatment applied to other liabilities in that the full impact of the future obligations accrued in the financial year were not being recognised. Accounting developments which have informed the pensions treatment debate have resulted in the new accounting standard, Financial Reporting Standard 17. The new Standard deems it necessary to recognise all future liabilities committed up to the end of the current financial year.

The Abstract of Accounts for 2003 / 2004 has been prepared in compliance with FRS 17, and recognises the full pension obligations in the year in which they are earned by members of the pension schemes. The main effects of complying with the Standard on the 2003 / 2004 Accounts are as follows :-

- A charge has been made to the Revenue Account for costs of £19,642K, the funding of which comes from an appropriation from the Pensions Reserve Account.
- The recognition of the Pension Liability of £209,617K in the Balance Sheet has resulted in a net liability of £198,722K.

ACKNOWLEDGEMENT

I am extremely grateful to the Force's Finance Department for their assistance throughout the year in managing the Force's financial affairs and in the preparation of this Abstract of Accounts for the Joint Police Board.

Further information on these accounts or on any other aspect of the Board's finances may be obtained from the Treasurer to Central Scotland Joint Police Board, Stirling Council, Viewforth, Stirling, FK8 2ET (telephone 01786 442811) or from the Force's Asset Manager, Randolphfield, Stirling, FK8 2HD (telephone 01786 456377). Information about Central Scotland Police can be found on the web site at www.centralscotland.police.uk.

W. R. Watson

William Watson CPFA
Treasurer
16 June 2004

CENTRAL SCOTLAND JOINT POLICE BOARD

STATEMENT OF MAIN ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2004

1 General

The Abstract of Accounts has been prepared in accordance with the Code of Practice on Local Authority Accounting in Great Britain - A Statement of Recommended Practice (SORP) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). The Abstract of Accounts is intended to present the financial position and transactions of the Board and has been prepared in accordance with the basic accounting concepts of matching, consistency, prudence, materiality and substance over form.

2 Fixed Assets

Land and buildings are recorded on the basis recommended by CIPFA and in accordance with the Statement of Asset Valuation Principles and Guidance Notes issued by the Royal Institute of Chartered Surveyors.

Vehicles and equipment values in the accounts are based upon an estimate of the net value after allowing for depreciation.

All expenditure on the acquisition, creation or enhancement of fixed assets has been capitalised on an accruals basis.

Where an asset has been acquired or is under construction, but is not yet in operational use, the cost is capitalised but not depreciated until commissioned into full operational use.

3 Depreciation

Assets other than land are depreciated over their useful economic lives.

Fixed Assets are depreciated in the year of purchase, but not in the year of disposal.

Depreciation is charged as follows :

Buildings	straight line method over estimated useful life of building (per valuation)
Plant and equipment	straight line method at 20% - 33% per annum
Vehicles	reducing balance method at 23% per annum

4 Capital Charges

The capital charges made to the Revenue Account equate to the sum of depreciation plus a notional interest rate of 3.5%. The notional interest rate is variable and is prescribed and notified by CIPFA/LASAAC Joint Committee.

External interest payable and the provision for depreciation are charged to the Asset Management Revenue Account which is credited with capital charges as charged to the Revenue Account.

5 Capital Receipts

When assets are sold or disposed of, the capital receipt is held in a reserve account (Usable Capital Receipts Reserve) until it is used to finance further capital expenditure. The reserved element of capital receipts from prior years is held in the Capital Financing Reserve.

6 Deferred Charges

Deferred charges are included in the balance sheet at cost, and amortised over the estimated useful life of the charge. Where there is no expectation of future benefit, the charge is written off in the year of expenditure.

7 Capital Reserves

Fixed Asset Restatement Reserve

The Code of Practice requires the creation of a Fixed Asset Restatement Reserve. The balance on the Reserve represents primarily the balance of the surplus or deficits from the periodic revaluation of fixed assets.

Capital Financing Reserve

The Code of Practice requires the creation of a Capital Financing Reserve. The balance on the Reserve represents primarily the sums that have been set aside to finance capital expenditure and the sums that the Board is required to set aside from capital receipts for the repayment of external loans.

Usable Capital Receipts

Usable Capital Receipts are capital receipts which are held until such time as they are used to finance new capital expenditure.

8 Revenue and Capital Debtors and Creditors

All specific and material sums payable to and due by the Board as at 31 March 2004 have been brought into account. All salaries and wages earned up to 31 March 2004 are included in the Abstract of Accounts for that year irrespective of when actual payments were made. Sundry creditors and debtors include all specific accruals in respect of further material items.

9 Stores and Work in Progress

The Board complies with the requirements of SSAP 9 "Stocks and Long-Term Contracts". Stocks held at 31 March 2004 are valued at the lower of cost and current market value.

10 Insurance

Expenditure included in the Abstract of Accounts relates to premiums paid, policy excesses and settlement of claims.

11 Pensions

The Joint Police Board participates in two pension schemes that meet the distinct needs of Uniformed and Non-Uniformed personnel. Both schemes provide members with defined benefits related to pay and service.

It has been recognised by the Accounting Standards Board that the previous treatment of pensions liabilities was not consistent with the treatment applied to other liabilities in that the full impact of the future obligations accrued in the financial year were not being recognised. Accounting developments

which have informed the pensions treatment debate have resulted in the new accounting standard, Financial Reporting Standard 17. The new Standard deems it necessary to recognise all future liabilities committed up to the end of the current financial year.

In the preparation of its accounts the Board complies with the requirements of UK GAAP and with the requirements of FRS 17 to recognise the full expected cost of providing for all pensions and related benefits on a systematic and rational basis over the period that it derives benefit from the services of its employees. The pension costs included in the accounts have been determined with the assistance of an independent actuary.

Where reference has been made to pensionable pay, this refers to the respective total pensionable pays of Police Officers and Support Staff.

Further details of pension costs have been disclosed in Note 2 to the Revenue Account and further details of the assets and liabilities of the Schemes have been disclosed in Note 10 to the Balance Sheet.

12 Pension Commutation Provision

Provision has been made for the commutable sum element of the pension of those officers eligible to retire at 31 March 2004 but who have elected to remain in service.

13 Restated 2002/2003 Revenue Account and Balance Sheet

The 2002/2003 figures have been restated to reflect that the pension costs for the year and liabilities / assets as at the year end are included in the financial statements in accordance with Financial Reporting Standard 17.

The net effect on the Revenue Account is nil. The effect on the Balance Sheet is that where there was a net asset position of £11,966K there is now a net liability position of £184,851K.

Although there is an excess of liabilities over assets, the financial statements have been prepared on a going concern basis. The justification for this is that under the “1995 Combined Area Amalgamation Scheme Orders” the constituent authorities of Central Scotland Joint Police Board are required to meet the Board’s expenditure, net of Police Grant, in each financial year.

CENTRAL SCOTLAND JOINT POLICE BOARD
REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2004

<u>Restated</u> <u>2002/2003</u> <u>£000</u>		<u>Actual</u> <u>2003/2004</u> <u>£000</u>	<u>Budget</u> <u>2003/2004</u> <u>£000</u>	<u>Variance</u> <u>£000</u>
44,579	Staff Costs (Note 2)	42,929	40,306	(2,623)
1,035	Property Costs	991	946	(45)
2,286	Supplies and Services (Note 3)	2,291	1,991	(300)
703	Transport Costs	820	678	(142)
909	Third Party Payments (Note 4)	1,026	981	(45)
2,054	Finance Costs / Capital Charges	1,543	1,755	212
0	Exceptional Item (Note 5)	1,589	0	(1,589)
<u>378</u>	Unapportionable Central Overheads	<u>0</u>	<u>0</u>	<u>0</u>
51,944	GROSS EXPENDITURE	51,189	46,657	(4,532)
<u>(5,952)</u>	Income	<u>(4,821)</u>	<u>(3,887)</u>	<u>934</u>
45,992	NET COST OF SERVICES	46,368	42,770	(3,598)
(643)	Transfer from Asset Management Revenue Account (Note 6)	(25)	0	25
(36)	Interest on Revenue Balances	(58)	0	58
11,349	Pension Interest Costs	12,731	0	(12,731)
<u>(801)</u>	Expected Return on Pension Assets	<u>(619)</u>	<u>0</u>	<u>619</u>
55,861	NET OPERATING EXPENDITURE	58,397	42,770	(15,627)
(165)	Appropriations (from) / to Capital Financing Reserve	(1,607)	0	1,607
<u>(17,078)</u>	Movement on Pensions Reserve	<u>(14,300)</u>	<u>0</u>	<u>14,300</u>
<u>38,618</u>	Net Expenditure to be met from Grant & Constituent Authorities	<u>42,490</u>	<u>42,770</u>	<u>280</u>
19,618	<u>Funded from Specific Government Grant</u>	21,294		
	<u>Funded from Requisitions on Constituent Authorities</u>			
3,072	Clackmannanshire 15.8%	3,368		
10,053	Falkirk 51.7%	11,022		
<u>6,319</u>	Stirling 32.5%	<u>6,929</u>	<u>21,319</u>	
<u>39,062</u>		<u>42,613</u>		
444	(Deficit) / Surplus for the year	123		
<u>(150)</u>	Accumulated (deficit) / surplus brought forward	<u>294</u>		
<u>294</u>	Accumulated (deficit) / surplus carried forward (Note 9)	<u>417</u>		

NOTES TO THE REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2004

1. As required under CIPFA's Accounting for Police Services in Great Britain the following analysis is provided for the divisions of service suggested: -

Service Divisions for Police Services For The Year Ended 31st March 2004		
	2002/2003 Restated £000	2003/2004 Actual £000
Call Management	566	593
Community Safety	18,068	18,942
Crime Management	20,148	21,124
Public Order	2,299	2,410
Traffic Management	2,702	2,833
Met from specific grant and requisitions for the year ended 31 March 2004	43,783	45,902
Being :		
Gross Expenditure	51,944	51,189
Less : Finance Costs / Capital Charges	(2,054)	(1,543)
Plus : Loans Charges	1,034	1,304
Less : Police Pensions	(6,000)	(2,300)
Less : Common Police Services	(1,141)	(1,159)
Less : Exceptional Item	0	(1,589)
	43,783	45,902

2. PENSION COSTS

Police Officers

The Police Pension Scheme is an unfunded scheme administered by Falkirk Council on behalf of the Central Scotland Joint Police Board.

The pension costs that are charged to the Board's accounts in respect of Police Officers are equal to the accrued cost of pensions and other benefits earned in the financial year and payable to scheme members after allowing for the receipt of contributions and transfer value income.

The most recent formal valuation of the Police Pension Scheme was carried out as at 31 March 2002 by independent actuaries with a view to supplying FRS 17 information.

In 2003/04, the current service cost of pensions was £6.9 million, representing 32.2% of pensionable pay.

Other Employees

Support staff are eligible to join the Local Government Pension Scheme through the Pension Fund administered by Falkirk Council.

The pension costs charged to the Board's Accounts in respect of support staff, consist of the accrued cost of pensions and other benefits earned in the financial year and payable to scheme members and any costs arising from the award of premature retirement benefits.

The employer's contribution rate is set on a three yearly basis by an Actuary appointed by Falkirk Council. The rate is set to ensure that the Pension Fund remains solvent and in a position to meet 100% of its overall liabilities. The most recent valuation of the Fund was as at 31st March 2002.

In 2003/04, the Board's current service costs amounted to £630K, representing 11.4% of pensionable pay.

The capital cost of any discretionary increases in pension payments (e.g. discretionary added years) agreed by the Board for support staff:

- a) retiring in 2003/04 is nil,
- b) retiring in earlier years, for which payments are still being made, is £188,000.

For the year to 31 March 2004, the employer contributions included in the Revenue Account have been calculated as the difference between the benefits paid and the member contributions over the year. For the year to 31 March 2003, they were subsumed into the actuarial gains / (losses) item. Given this treatment, benefits are no longer treated as expenditure.

Further information regarding both pension schemes is contained Notes 10 and 14 to the Balance Sheet (pages 17 and 19).

3. PUBLICITY ACCOUNT

Section 5 of the Local Government Act 1986 requires a separate account to be kept of expenditure on publicity. During 2003 / 2004 the Board incurred the following publicity expenditure : -

	£
Employment Advertising	42,752
Other Advertising	1,915
	<u>44,667</u>

4. AUDIT FEES

The fees charged to the Revenue Account and payable to Audit Scotland in respect of 2003 / 2004 are as follows :

	2002/2003	2003/2004
	£	£
External Audit Services	27,900	27,570
Other Services	0	0
	<u>27,900</u>	<u>27,570</u>

5. EXCEPTIONAL ITEM

The Exceptional Item reflects through the Revenue Account the amount of impairment incurred on the demolition of the old police station at Falkirk.

The building was held in the Balance Sheet at 31 March 2003 at £1,589K. A charge has been created to write off this amount through the Revenue Account, and is matched via the Asset Management Revenue Account to an appropriation from the Capital Financing Reserve. This ensures that while the reduction in asset value is reflected through the Revenue Account there is no impact on the Net Expenditure, as required for council tax purposes.

6. TRANSACTIONS ON THE ASSET MANAGEMENT REVENUE ACCOUNT

The 2003/2004 transactions on the Asset Management Revenue Account are as follows:

	£000
Income -	
Capital Charges	1,543
Less : Expenditure -	
Provision for Depreciation and Amortisation of Deferred Charges	(909)
Loans Fund Interest and Expenses	(609)
Balance to Revenue Account	<u><u>25</u></u>

7. STAFF EMOLUMENTS

The number of police officers and support staff whose remuneration, excluding pension contributions, was £40,000 or more in bands of £10,000 were:

Remuneration Band	2002/03	2003/04
	Number of Employees	Number of Employees
£40,000-£49,999	27	35
£50,000-£59,999	7	7
£60,000-£69,999	0	5
£70,000-£79,999	1	1
£80,000-£89,999	1	1
£90,000-£99,999	<u>1</u>	<u>1</u>
	<u>37</u>	<u>50</u>

8. RELATED PARTIES

The Accounting Code of Practice requires disclosure as a note to the Revenue Account of material transactions with related parties not disclosed elsewhere within the Abstract of Accounts, and disclosure of amounts due to or from related parties as a note to the Balance Sheet.

All Joint Police Board members are members of constituent authorities as listed at page 3. Mrs Elizabeth Morton, Clerk to the Joint Police Board is the Director of Law and Administration at Falkirk Council. Mr William Watson, Treasurer to the Joint Police Board is Head of Resource Management at Stirling Council.

For 2003 / 2004 there were no material transactions with any related parties, which are not disclosed elsewhere within the Abstract of Accounts.

9. NET SURPLUS OR DEFICIT FOR THE YEAR

The net surplus or deficit for the financial year and the cumulative position are as follows :

	2002/2003	2003/2004
	£000	£000
Accumulated surplus / (deficit) brought forward	444	294
Surplus / (deficit) for the year	(150)	123
Accumulated surplus / (deficit) carried forward	<u><u>294</u></u>	<u><u>417</u></u>

**CENTRAL SCOTLAND JOINT POLICE BOARD
BALANCE SHEET AS AT 31 MARCH 2004**

<u>Restated</u> <u>2002/2003</u> <u>£000</u>	<u>2003/2004</u> <u>£000</u>	<u>2003/2004</u> <u>£000</u>
FIXED ASSETS		
16,721	Operational Land and Buildings	15,030
250	Non Operational Assets	750
1,580	Vehicles, Plant and Equipment	1,907
340	Assets Under Construction	7,049
<u>26</u>	Deferred Charges	<u>13</u>
18,917	TOTAL FIXED ASSETS (Notes 1 to 6)	24,749
 CURRENT ASSETS		
197	Stocks	218
1,820	Debtors (Note 7)	2,149
5	Advances and Petty Cash	5
<u>1,674</u>	Advances with Stirling Council Loans Fund	<u>1,546</u>
3,696		3,918
 CURRENT LIABILITIES		
(2,714)	Creditors (Note 8)	(3,145)
<u>(1,215)</u>	Provision for Police Commutations (Note 9)	<u>(1,432)</u>
(3,929)		(4,577)
18,684	TOTAL ASSETS LESS CURRENT LIABILITIES	24,090
 LESS: LONG TERM LIABILITIES		
(196,817)	Net Pension Asset / (Liability)	(209,617)
(6,718)	Long Term Borrowing – Stirling Council (Note 11)	(13,195)
(184,851)	TOTAL NET ASSETS / LIABILITIES	(198,722)
 RESERVES:-		
85	Insurance Fund (Note 12)	101
294	Surplus Revenue Reserve (Note 13)	417
(196,817)	Pension Reserve (Note 14)	(209,617)
9,480	Fixed Asset Restatement Reserve (Note 15)	9,846
1,817	Capital Financing Reserve (Note 15)	316
290	Usable Capital Receipts Reserve (Note 15)	215
(184,851)		(198,722)

In my opinion the Abstract of Accounts presents fairly the financial position of the Joint Police Board as at 31 March 2004 and its income and expenditure for the year then ended.

Willie Watson CPFA
Treasurer
16 June 2004

NOTES TO THE BALANCE SHEET AS AT 31 MARCH 2004

1. VALUATION OF THE BOARD'S ASSETS

The properties which comprise the Board's property portfolio were valued as at 1 March 1999 by Stirling Council Estates Services in accordance with the Statements of Asset Valuation Practice and Guidance Notes of the Royal Institution of Chartered Surveyors. Inspections were carried out between January 1999 and February 1999. The intention is to carry out asset re-valuations every five years, commencing in the financial year 2000/2001. The next full valuation will therefore take place during 2004/2005 for the year ended 31 March 2005.

2. FIXED ASSETS INFORMATION AS AT 31 MARCH 2004

The Board's fixed assets are in respect of Operational and Non-Operational Land; Operational Buildings; Operational Vehicles; Computer, Laboratory and other equipment; Plant, Radio and Telecommunications equipment.

<u>Asset Type</u>	<u>Number</u>
Police Stations	22
Police Houses	15
Radio Aerial Sites	8
Vehicles	165

3. FIXED ASSET STATEMENT

	<u>Land & Buildings</u>	<u>Non-Operational Assets</u>	<u>Operational Vehicles</u>	<u>Computer, Plant and Equipment</u>	<u>Assets Under Construction</u>	<u>Total</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Gross Valuation						
Opening Balance as at 1.4.03	18,914	250	2,489	2,580	340	24,573
Revaluations/Restatements	(1,587)	500	(-)	(81)	(-)	(1,168)
Additions	218	(-)	541	496	6,709	7,964
Disposals	(0)	(-)	(55)	(-)	(-)	(55)
Balance as at 31.3.2004	<u>17,545</u>	<u>750</u>	<u>2,975</u>	<u>2,995</u>	<u>7,049</u>	<u>31,314</u>
Depreciation						
Opening Balance as at 1.4.03	2,193	(-)	1,585	1,904	-	5,682
Charge for the year	<u>322</u>	(-)	<u>228</u>	<u>346</u>	-	<u>896</u>
Balance as at 31.3.2004	<u>(2,515)</u>	(-)	<u>(1,813)</u>	<u>(2,250)</u>	(-)	<u>(6,578)</u>
Written Down Value as at 31.3.2004	<u>15,030</u>	<u>750</u>	<u>1,162</u>	<u>745</u>	<u>7,049</u>	<u>24,736</u>
Written Down Value as at 31.3.2003	<u>16,721</u>	<u>250</u>	<u>904</u>	<u>676</u>	<u>340</u>	<u>18,891</u>

3. FIXED ASSET STATEMENT (continued)

Land & Buildings includes "Non Operational" land with a valuation of £750K as at 31 March 2004 (historical cost of £250K as at 31 March 2003). The valuation was carried out by Stirling Council Corporate Asset Management Department for the purpose of producing these accounts. Part of this land was purchased in 1999 for the Falkirk Police Office Project (at a cost of £250K) and the remainder is the site on which the old office was located. This has now been demolished as part of the Falkirk Office Project (see Notes to the Revenue Account, note 5 for the accounting treatment). The costs of the new Project to date are £5,504K and are included in "Assets Under Construction". The new office building and the land will be revalued during 2004/2005 once completed and in keeping with the valuation policy as per Balance Sheet Note 1 above.

4. DEFERRED CHARGES

The following deferred charge is held in the Balance Sheet as at 31 March 2004 :

	£000
Gross Value	
Opening Value 1.4.03	39
Additions	<u>0</u>
Closing Value 31.3.04	<u>39</u>
Amortisation	
Opening Value 1.4.03	13
Charge for year	<u>13</u>
Closing Value 31.3.04	<u>26</u>
Net Book Value as at 31.3.04	<u>13</u>
Net Book Value as at 1.4.03	<u>26</u>

5. CAPITAL EXPENDITURE IN THE YEAR

Capital expenditure of £7,964K was incurred in the year and was financed as follows:-

	%	£000
Credit Approval / External Loans	95	7,552
Capital Funded from Current Revenue	4	306
Capital Receipts	1	<u>106</u>
		<u>7,964</u>

6. CAPITAL COMMITMENTS

As there were several major projects ongoing as at the year end, there were some significant capital contractual commitments incumbent on the Joint Police Board as at 31 March 2004. The details of these are as follows :

Contractor	Estimated Value of Commitment	Purpose of contract
Synergie Scotland Limited	£23K	Work required to comply with the Disability Discrimination Act
Steria Limited	£129K	Computer technology for the Call Handling Centre

Robertsons Group Limited	£2,073K	Building works for the new police station at Falkirk
KLM Partnership	£29K	Project management fees for the new station at Falkirk
Falkirk Council	£27K	Fees for architectural advice for the new station at Falkirk

7. DEBTORS

The debtors balance as at the year end is made up as follows :

	2002/2003	2003/2004
	£000	£000
Government Grants	906	484
VAT	181	899
Other Grants & Recharges	331	43
Sales Ledger Debtors	620	378
Sundry Prepayments	<u>(218)</u>	<u>345</u>
	<u>1,820</u>	<u>2,149</u>

8. CREDITORS

The creditors balance as at the year end is made up as follows :

	2002/2003	2003/2004
	£000	£000
Payroll Accruals	1,269	1,362
Short Term Advances with Stirling Council Loans Fund	695	1,181
Government Grants	42	20
Purchase Ledger Creditors	398	245
Sundry Accruals	<u>310</u>	<u>337</u>
	<u>2,714</u>	<u>3,145</u>

9. POLICE PENSION PROVISION

Provisions are amounts which have been set aside to meet liabilities which are certain to arise but because of their inherent nature cannot be quantified with any certainty.

A provision is made in each financial year to provide for the cost of the commuted sums of officers eligible to retire but who have not yet done so. The movements on this provision are as follows:-

	2002/2003	2003/2004
	£000	£000
Opening balance on Pension Provision	945	1,215
Charged to the provision in the year	485	683
Paid from the provision in the year	<u>(215)</u>	<u>(466)</u>
Closing balance on Pension Provision	<u>1,215</u>	<u>1,432</u>

10. ACCOUNTING FOR RETIREMENT BENEFITS

As part of the terms and conditions of employment of police officers and support staff, the Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be incorporated into the Abstract of Accounts and disclosed at the time that employees earn their future pension entitlement.

The Board participates in two pension schemes:

- the Local Government Pension Scheme (LGPS) for support staff, administered by Falkirk Council - this is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets, and
- the Police Pension Scheme for police officers – this is an unfunded scheme, meaning that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet scheme benefits as they eventually fall due.

Revenue Account implications are disclosed in Note 2 to the Revenue Account (page 10).

In 2003/04, pension costs have been charged to the consolidated revenue account on the accruals basis as prescribed in FRS 17. As at 31 March 2004, the Board had the following overall assets and liabilities for pensions. In compliance with FRS 17 these have been included in the balance sheet as at 31 March 2004.

	Local Government Pension Scheme		Police Pension Scheme		Totals	
	£000		£000		£000	
	31 March 2004	31 March 2003	31 March 2004	31 March 2003	31 March 2004	31 March 2003
Estimated liabilities in scheme	(12,810)	(11,440)	(209,100)	(194,600)	(221,910)	(206,040)
Estimated unfunded discretionary liabilities	(188)	(223)	0	0	(188)	(223)
Estimated assets in scheme	11,049	8,231	0	0	11,049	8,231
Adjustment for Police Commutation (Note 9)	0	0	1,432	1,215	1,432	1,215
Net asset/ liability	(1,949)	(3,432)	(207,668)	(193,385)	(209,617)	(196,817)

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. Hymans Robertson, an independent firm of Actuaries, has assessed both the Police Pensions Scheme and the Falkirk Council Pension Fund liabilities. The main assumptions used in their calculations have been: -

	Local Government Pension Scheme		Police Pension Scheme	
	2003/04	2002/03	2003/04	2002/03
Rate of Inflation	2.9%	2.5%	2.9%	2.5%
Rate of increase in salaries	4.4%	4.0%	4.4%	4.0%
Rate of increase in pensions	2.9%	2.5%	2.9%	2.5%
Rate for discounting scheme liabilities (n.b. based on 3.5% real)	6.5%	6.1%	6.5%	6.1%

The Police Pensions Scheme has no assets to cover its liabilities. Assets in the Falkirk Council Pension Fund are valued at fair value, principally market value for investments, and consist of the following categories by proportion of the total assets held by the Fund:

	Long Term Return	31 March 2004	31 March 2003
Equity Investments	7.7%	77.4%	73.5%
Bonds	5.1%	9.4%	13.2%
Property	6.5%	8.9%	11.3%
Cash	4.0%	4.3%	2.0%
		100%	100%

The movement in the net pensions liability for the year to 31 March 2004 is as follows:

	Local Government Pension Scheme	Police Pension Scheme
	£000	£000
Net pensions asset/(liability) at 1 April 2003	(3,431)	(194,600)
<i>Movements in the year:</i>		
• current service cost	(630)	(6,900)
• employer's contributions payable to scheme	556	4,600
• contributions in respect of unfunded benefits	15	0
• pensions and lump sum expenditure	0	0
• past service costs	0	0
• interest cost	(731)	(12,000)
• net return on assets in the scheme	619	0
• actuarial gains / (losses)	1,653	(200)
Net pensions asset/(liability) at 31 March 2004	(1,949)	(209,100)

The actuarial gains can be analysed into the following categories, measured as absolute amounts and as a percentage of estimated assets and liabilities at 31 March 2004.

Local Government Pension Scheme	31 March 2004		31 March 2003	
	£000	%	£000	%
Differences between the expected and actual return on assets	1,618	14.6% of assets	(4,006)	(48.7)% of assets
Differences between actuarial assumptions about liabilities and actual experience	35	0.3% of liabilities	(660)	(5.8)% of liabilities
Changes in the demographic and financial assumptions used to estimate liabilities	0	0	0	0
Actuarial Gain/(Loss)	1,653		(4,666)	

Police Pension Scheme	31 March 2004		31 March 2003	
	£000	%	£000	%
Differences between the expected and actual return on assets	(200)	(0.1)% of assets	0	0
Differences between actuarial assumptions about liabilities and actual experience	(200)	(0.1)% of liabilities	11,968	6.15% of liabilities
Changes in the demographic and financial assumptions used to estimate liabilities	0	0	(16,000)	(8.22)% of liabilities
Actuarial Gain/(Loss)	(400)		(4,032)	

11. LONG TERM BORROWING – STIRLING COUNCIL

The debt to Stirling Council is repayable over the following periods :

	2002/2003 £000	2003/2004 £000
Loans due within 1 year	695	1,181
Loans due 1 – 2 years	668	1,225
Loans due 2 – 5 years	1,479	2,188
Loans due 5 – 10 years	1,081	1,232
Loans due over 10 years	<u>3,490</u>	<u>8,550</u>
Total due 31 March	<u>7,413</u>	<u>14,376</u>

12. INSURANCE FUND

During the 2003/2004 financial year, revenue accounts were charged with an amount which reflected the self insured element of insurance costs. This amount was credited to an insurance fund. The insurance fund would then pay out against the self insured element (i.e. the excess) of any claims.

At the end of the year a balance is left on the insurance fund which reflects the amount of the charge for self insurance which remains unused at the end of the year.

	2002/2003 £000	2003/2004 £000	Movement £000
Insurance Fund Reserve for future liabilities	85	101	+16

The amount of the balance of £101K should adequately cover the self funded element of all claims to be settled.

13. SURPLUS REVENUE RESERVE

The surplus of requisitions paid and police grant due over the actual net expenditure is taken to reserves to provide a working balance and to provide against material unforeseen circumstances.

14. PENSION RESERVE

In compliance with FRS 17, a Pension Reserve has been established in the Balance Sheet to represent the accumulated assets / liabilities resulting from processing the entries required for full compliance with FRS 17.

The movement in the Pension Reserve for the year is as follows :

	2002/2003 £000	2003/2004 £000
Opening Balance	164,921	196,817
Unfunded Discretionary Benefits	0	173
Net Actuarial Losses / (Gains)	8,698	(1,456)
Adjustment for Employer's Contributions Paid	(374)	(5,342)
Reversal of Revenue Account Entries	17,452	19,642
Pension & Lump Sum Expenditure	6,390	0
Adjustment for Police Commutation (Note 9)	(270)	(217)
Closing Balance	<u>196,817</u>	<u>209,617</u>

15. STATEMENT OF MOVEMENT IN CAPITAL RESERVES

	<u>Fixed Asset Restatement Reserve</u>	<u>Capital Financing Reserve</u>	<u>Usable Capital Receipts Reserve</u>	<u>Total</u>
	£000	£000	£000	£000
Balance as at 1/4/2003	(9,480)	(1,817)	(290)	(11,587)
Revaluation of assets	(502)	0	0	(502)
Impairment Adjustment	0	1,589	0	1,589
2003/2004 expenditure not increasing value of assets	81	0	0	81
Effects of disposals of fixed assets	55	0	0	55
Financing of fixed assets	0	(306)	0	(306)
Proceeds of disposal	0	0	(31)	(31)
Difference between loan principal repayment and depreciation	0	214	0	214
Applied capital receipts	0	(106)	106	0
Revenue appropriation	0	110	0	110
Balance as at 31/3/2004	<u>(9,846)</u>	<u>(316)</u>	<u>(215)</u>	<u>(10,377)</u>

Fixed Asset Restatement Reserve

The Fixed Asset Restatement Reserve represents the difference between the valuation of assets under the previous system of capital accounting and the revaluation as at 1 April 1994. The reserve is adjusted on an accruals basis to reflect the disposal of assets and the effect of revaluations and restatement of asset values. The reserve cannot be called upon to support expenditure.

Capital Financing Reserve

The Capital Financing Reserve contains the amount of Capital Funded from Current Revenue. It also contains the difference between depreciation of assets and the amounts required to be charged to revenue to repay the principal element of external loans. The reserve cannot be called upon to support expenditure.

Usable Capital Receipts Reserve

The Usable Capital Receipts Reserve contains capital receipts from the disposal of assets which can be utilised to finance capital expenditure.

CENTRAL SCOTLAND JOINT POLICE BOARD
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2004

<u>2002/2003</u>		<u>2003/2004</u>	<u>2003/2004</u>
£000	<u>REVENUE ACTIVITIES</u>	£000	£000
	Expenditure		
38,416	Cash Paid to and on Behalf of Employees	40,198	
<u>4,664</u>	Other Operating Costs	<u>6,390</u>	46,588
	Income		
(3,907)	General	(4,153)	
(19,444)	Requisitions from Constituent Authorities	(21,319)	
<u>(21,106)</u>	Government Grants (Note 4)	<u>(22,509)</u>	<u>(47,981)</u>
(1,377)	NET CASH (INFLOW)/ OUTFLOW FROM REVENUE ACTIVITIES (Note 1)		(1,393)
	<u>SERVICING OF FINANCE</u>		
	Expenditure		
508	Interest Paid	609	
	Income		
<u>(36)</u>	Interest on Revenue Balances	<u>(58)</u>	
472	NET CASH OUTFLOW FROM SERVICING OF FINANCE		551
	<u>CAPITAL ACTIVITIES</u>		
	Expenditure		
1,484	Purchase of Fixed Assets	7,964	
39	Cost of Deferred Charge	0	
	Income		
<u>(115)</u>	Sale of Fixed Assets	<u>(31)</u>	
1,408	NET CASH OUTFLOW FROM CAPITAL ACTIVITIES		7,933
503	NET CASH (INFLOW)/OUTFLOW BEFORE FINANCING		7,091
	<u>MANAGEMENT OF LIQUID RESOURCES</u>		
44	Net Increase/(Decrease) in Temporary Advances (Note 3)		(128)
	<u>FINANCING</u>		
	Expenditure		
524	Repayment of Amounts Borrowed	695	
	INCOME		
<u>(1,071)</u>	New Loans Raised	<u>(7,658)</u>	
(547)	Net Cash Outflow/(Inflow) from Financing		(6,963)
0	NET DECREASE/(INCREASE) IN CASH (Note 2)		0

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2004**

1. RECONCILIATION OF REVENUE ACCOUNT BALANCES TO NET CASH FLOW FROM REVENUE ACTIVITIES

	£000	£000
Revenue Account Balance		(123)
Interest		(551)
Repayment of Amounts Borrowed		(695)
Non-Cash Transactions:-		
Pension Provision		(217)
Insurance Fund		(16)
Capital Financed from Current Revenue		(306)
Items on an Accruals Basis:-		
Increase in Stocks	21	
Increase in Debtors	329	
Decrease in Creditors	165	
	<u>515</u>	
Cash Outflow from Revenue Activities		<u><u>(1,393)</u></u>

2. ANALYSIS OF CASH BALANCES

	01-Apr-03	31-Mar-04	Movement
	£000	£000	£000
Cash in Hand	5	5	0
Bank	0	0	0
	<u><u>5</u></u>	<u><u>5</u></u>	<u><u>0</u></u>

3. MANAGEMENT OF LIQUID RESOURCES

	01-Apr-03	31-Mar-04	Movement
	£000	£000	£000
Temporary Advances to Stirling Council Loans Fund	1,674	1,546	(128)

4. ANALYSIS OF GOVERNMENT GRANTS

	£000
Police Specific Grant	21,743
Other Government Grants	766
TOTAL	<u><u>22,509</u></u>

CENTRAL SCOTLAND JOINT POLICE BOARD

STATEMENT OF RESPONSIBILITIES FOR THE ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2004

The Joint Board's Responsibilities

The Joint Board is required:

- ◆ To make arrangements for the proper administration of its financial affairs and to secure that one of its Officers has the responsibility for the administration of those affairs. In this Joint Board that Officer is the Treasurer
- ◆ To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets
- ◆ To ensure that the requirements of Corporate Governance are met

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's Abstract of Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain ('the Code of Practice'), is required to present fairly the financial position of the Board at the accounting date and its income and expenditure for the year ended 31 March 2004.

In preparing this statement of accounts, the Treasurer has:

- ◆ selected suitable accounting policies and applied them consistently
- ◆ made judgements and estimates that were reasonable and prudent
- ◆ complied with the Code of Practice

The Treasurer has also:

- ◆ kept proper accounting records which were up to date
- ◆ taken reasonable steps for the prevention and detection of fraud and other irregularities

In my opinion the Abstract of Accounts presents fairly the financial position of the Joint Police Board as at 31 March 2004 and its income and expenditure for the year then ended.

Willie Watson CPFA
Treasurer
16 June 2004

CENTRAL SCOTLAND JOINT POLICE BOARD

STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROL FOR THE YEAR ENDED 31 MARCH 2004

1. This statement is given in respect of the statement of accounts for Central Scotland Joint Police Board. The Board acknowledges responsibility for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.
2. The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.
3. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Managers within the Board undertake development and maintenance of the system. In particular, the system includes:
 - comprehensive budgeting systems;
 - regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;
 - setting targets to measure financial and other performance;
 - the preparation of regular financial reports which indicate actual expenditure against the forecasts;
 - clearly-defined capital expenditure guidelines; and
 - formal project management disciplines as appropriate.
4. The Internal Audit Unit of Stirling Council provides the Internal Audit function for the Board. It primarily covers System and Probity Audits across the Board, although the work undertaken is more varied and also includes:-
 - Advice and Consultancy
 - Fraud Prevention and Investigation
 - Review of Financial Procedures and Systems
 - Specific tasks requested by the Board

The Unit operates a five-year rolling audit plan based on the risk assessment methodology prescribed by the Chartered Institute of Public Finance and Accountancy (CIPFA). This incorporates any major local risk areas together with audit priorities and concerns raised by senior officials. The plan identifies all areas that require to be reviewed together with an estimate of resources required to implement the plan. The plan is reviewed and revised each year to take account of operational and/or legislative changes with resources being allocated to areas of highest priority.

Audit reports are issued by the Audit Manager to the Chief Constable with copies provided to the Treasurer, the Asset Manager and External Audit.

The audit work must meet the standards laid down in the CIPFA Code of Practice for Internal Auditors. This is confirmed each year by External Audit in order to place reliance upon the work of the Unit in relation to the core financial systems. The Internal Audit Unit is required to meet a number of internal performance indicators.

From the work performed as part of the annual audit plan for 2003/04, the Internal Audit Manager has concluded that after considering Officers' responses and implementation of recommendations made, reasonable assurance can be placed upon the internal controls in operation throughout the Board.

5. The review of the effectiveness of the system of internal financial control is informed by:
- The work of managers within the Board;
 - The work of the internal auditors as described above, and
 - The external auditors in their annual audit letter and other reports.
6. From the work carried out by Internal Audit in 2003/04 it can be confirmed that other than the issues highlighted in audit reports as recommendations, the system controls were found to be operating as required. Internal Audit carry out a planned programme of follow-up reviews to ensure that all material recommendations from audit reports are implemented. Where agreed actions remain outstanding, these are reported to the Chief Constable, the Treasurer and the Asset Manager. For 2003/04 it can be confirmed that all material recommendations were acted upon by the Board.
7. As part of the Board's responsibilities for corporate governance, the Best Value and Audit sub-committee had its inaugural meeting on 29 October 2003. In terms of corporate governance, this group fulfils the requirements of an audit committee and has a schedule of quarterly meetings arranged to address pertinent issues. With regard to anti fraud and corruption, policies and regulations developed provide a robust process for preventing and/or detecting wrongdoing. Also, the Professional Standards Department published the Central Scotland Police Professional Standards Policy and the Central Scotland Police Ethics Policy which incorporate the requirements of an anti fraud and corruption strategy.

Furthermore, as part of a planned suite of financial policies, procedures and guidance notes, the new expenditure authorisation and credit card procedures have recently been approved by the Force Policy Group and are being implemented. These are examples of the ongoing review of documents designed to provide a comprehensive library of up to date financial procedures.

W. R. Watson

William Watson CPFA
Treasurer
16 June 2004

INDEPENDENT AUDITORS' REPORT

To the members of the Central Scotland Joint Police Board and the Accounts Commission for Scotland

We certify that we have audited the financial statements on pages 6 to 22 under the Local Government (Scotland) Act 1973. The financial statements have been prepared in accordance with the accounting policies set out on pages 6 to 8.

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and Code of Audit Practice approved by the Accounts Commission and for no other purpose, as set out in paragraph 43 of the Statement of Responsibilities of Auditors and of Audited Bodies prepared by Audit Scotland, dated July 2001.

Respective responsibilities of the Treasurer and Auditor

As described on page 23 the Treasurer of the Joint Board is responsible for the preparation of the financial statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, a statement of Recommended Practice ('the SORP'). Our responsibilities, as independent auditors, are established by statute and the Code of Audit Practice approved by the Accounts Commission, and guided by the auditing profession's ethical guidance.

We report our opinion as to whether the financial statements present fairly the financial position of the Joint Board at 31 March 2004 and its income and expenditure for the year. We also report if, in our opinion, the Joint Board has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit. We review whether the Statement on the System of Internal Financial Control on pages 24 and 25 complies with the requirements of the SORP. We report if, in our opinion, the statement does not comply with the requirements or if it is misleading or inconsistent with other information we are aware of from our audit. We are not required to consider whether the statement covers all risks and controls, or form an opinion on the effectiveness of the Joint Board's corporate governance procedures or risk and control procedures.

We read the other information published with the financial statements and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of audit opinion

We conducted our audit in accordance with Part VII of the Local Government (Scotland) Act 1973 and the Code of Audit Practice, which requires compliance with relevant United Kingdom Auditing Standards issued by the Auditing Practices Board.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Treasurer in the preparation of the financial statements and of whether the accounting policies are appropriate to the Joint Board's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the abstract of accounts presents fairly the financial position of the Joint Board as at 31 March and its income and expenditure for the year then ended.

Scott Moncrieff
Chartered Accountants
17 Melville Street
Edinburgh
EH3 7PH
24 September 2004

CENTRAL SCOTLAND JOINT POLICE BOARD

STATUTORY PERFORMANCE INDICATORS 2003/2004

The Local Government Act 1992 requires the Force to publish Statutory Performance Indicators relating to activities that will facilitate the making of appropriate comparisons by reference to the criteria of cost, economy, efficiency and effectiveness. The indicators for Central Scotland Police for the financial year ending 31st March 2004 are detailed under the headings shown below. The 2002/03 figures are also displayed to allow comparisons to be made between years.

INDICATOR 1

	2003/2004	2002/2003
The percentage of crimes cleared up	66.6%	64.3%

INDICATOR 2

	2003/2004	2002/2003
The percentage of crimes cleared up		
(a) Violent Crimes	94.7%	92.6%
(b) Car Crime	45.3%	36.1%
(c) Housebreaking	44.9%	38.5%

INDICATOR 3

	2003/2004	2002/2003
The proportion of 999 calls answered within 10 seconds	94.0%	93.4%

INDICATOR 4

	2003/2004	2002/2003
The proportion of working time lost due to sickness absence for:		
(a) Police Officers	5.8%	5.8%
(b) Support Staff	4.8%	5.8%

INDICATOR 5

	2003/2004	2002/2003
The number of complaints per 100 members of the police force	14.3	16.6

INDICATOR 6

	2003/2004	2002/2003
The number of racist incidents per 1,000 population	0.81	0.68

INDICATOR 7

	2003/2004	2002/2003
The percentage of racially aggravated crimes cleared up	77.5%	89.1%

INDICATOR 8

	2003/2004	2002/2003
The number of drug seizures and percentage change compared with 1998	+57.1%	+48.6%
The number of offences for supply and possession and percentage change compared with 1998	+51.4%	+40.3%

INDICATOR 9

	2003/2004	2002/2003
The number of people killed or injured as a result of road accidents and percentage change with the 5 year average 1994 to 1998 :		
(a) All people killed or seriously injured	-30.3%	-9.0%
(b) Children killed or seriously injured	-67.2%	-49.2%
(c) All people with slight injuries	-13.0%	-8.4%