

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales · Charity number 1018075

Details

Other names	D A A C
Status	Registered
Legal form	Charitable company
Company number	02622660
Registered	1993-03-04
Register	View on the Charity Commission register

Contact

Address	Daac The Old Court House Newcastle Road Chester Le Street County Durham DH3 3UA
Phone	01913008460
Email	enquiries@daac.org.uk
Website	www.daac.org.uk

Activities

Objects: TO PROMOTE FOR THE PUBLIC BENEFIT IN AND AROUND THE DURHAM POLICE FORCE AREA THE PROTECTION OF PEOPLE AND PROPERTY FROM, AND THE PREVENTION OF, CRIMINAL ACTS (FOR FURTHER DETAILS SEE CLAUSE 3 OF THE MEMORANDUM)

Activities: Our mission is to work towards long term change by challenging attitudes and behaviour, educating and supporting to strengthen communities of County Durham and Darlington. Our aims are to develop proactive projects to meet needs, increase positive perception of young people and inspire community confidence.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN AND AROUND DURHAM POLICE FORCE AREA
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£355,064	£287,572	-	-
2024-03-31	£259,324	£226,045	-	-
2023-03-31	£219,913	£240,377	-	-
2022-03-31	£248,677	£281,165	-	-
2021-03-31	£360,369	£293,264	-	-

Trustees

Name	Role	Appointed
ALAN WATSON		2013-11-27
Hazel Willoughby		2021-05-20
IVAN HALLIDAY WOOD		
Martin Collins		
Patrick Stephen Conway		2016-06-23
Peter James Thompson		2013-11-26

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales - Charity number 1018075

Accounts

REGISTERED COMPANY NUMBER: 02622660 (England and Wales)
REGISTERED CHARITY NUMBER: 1018075

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Durham Agency Against Crime Limited
(A Company Limited by Guarantee)

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Durham Agency Against Crime Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established to promote, for the public benefit in and around the County Durham and Darlington police force area, the protection of people and property from, and the prevention of, criminal acts in particular by:

- o Developing proactive projects to meet needs
- o Increasing positive perception of young people
- o Inspiring community confidence
- o Stimulating partnership and networking
- o Promoting innovative approaches to crime prevention and community safety
- o Funding, supporting and facilitating projects

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the Charity should undertake, either directly or in conjunction with others.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Formed in 1991 the Durham Agency Against Crime has gone from strength to strength supporting and creating positive initiatives to reduce crime and the fear of crime to make County Durham and Darlington become a safe place to work, live and invest. The charity responds to meet the needs of communities and now focuses on working towards long term change, by educating, challenging behaviours and acts as a catalyst to local action by managing and facilitating integrated crime prevention and community safety programmes across County Durham and Darlington.

Its award winning projects have received regional and national recognition, which have adapted to meet local needs and trends with huge success. The charity relies on forging strong positive partnerships with various organisations who support the agency ensuring substantial outcomes.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves on hand to facilitate the ongoing administration of the organisation for at least a period of 12 months. At 31 March 2025 this would approximate to £287,000. At 31 March 2025, the free reserves were £134,434, excluding fixed assets, which was sufficient to fund approximately six months of administration expenses. The charity continues to actively seek new sources of funding to maintain free reserves at the targeted level.

The charity receives the benefit of certain staff costs, including the executive manager and apprentice youth workers. No monetary amounts are recorded in the financial statements to reflect the market value of the financial benefit to the charity.

Review of financial statements

The charity held fund balances at the bank at 31 March 2025 of £246,783. Of these balances, £100,772 were restricted funds donated by companies, individuals, and other agencies to be used for specific activities. The balance of £146,011 unrestricted funds is to meet the running costs of the agency.

Donations continue to be received from individuals, companies and other sources to meet the administration costs of the charity. During the year to 31 March 2025 unrestricted income exceeded unrestricted expenses by £45,573. The directors are aware that an administration charge can be levied on the restricted funds if administration costs are not going to be met by unrestricted income.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the charitable company being wound up every member of the company undertakes to contribute such amount as may be required (not exceeding one pound) to the company's assets while they are a member or within one year after they cease to be a member.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of the charity law and under the company's Articles are known as Members of the Board. Under the requirements of the Memorandum and Articles of Association the maximum number of Members of the Board shall be determined by the company in a General Meeting, but until so fixed there shall be no maximum number. The minimum number of Members of the Board shall be three. The Board shall have the power at any time, and from time to time, to appoint any person to be a Member of the Board either to fill a casual vacancy or as an additional Member of the Board.

Due to the nature of the company and its role focusing on young people and business crime, Members elected to the Board are recruited from such areas as the police service, fire and rescue service, probation service, youth engagement service, community safety service as well as Chief Executives of local businesses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02622660 (England and Wales)

Registered Charity number

1018075

Registered office

The Old Courthouse
Newcastle Road
Chester le Street
Co Durham
DH3 3UA

Trustees

J A Pratt (resigned 28.5.25)
M Collins
A J Baker
I H Wood
M Barton
J Booth (resigned 28.5.25)
A Watson
P J Thompson
P S Conway
R S Smith (resigned 28.5.25)
H Willoughby

Executive Manager

B Russell

Company Secretary

M Collins

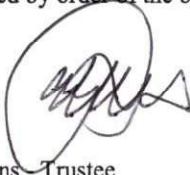
**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Approved by order of the board of trustees on 12 December 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Collins', written over a circular stamp or seal.

M Collins - Trustee

**Independent Examiner's Report to the Trustees of
Durham Agency Against Crime Limited**

Independent examiner's report to the trustees of Durham Agency Against Crime Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

12 December 2025

Durham Agency Against Crime Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	277,926	-	277,926	169,640
Charitable activities	6				
Charitable activities		-	71,527	71,527	84,325
Other trading activities	4	2,950	-	2,950	2,925
Investment income	5	2,661	-	2,661	2,434
Total		<u>283,537</u>	<u>71,527</u>	<u>355,064</u>	<u>259,324</u>
EXPENDITURE ON					
Raising funds		1,499	-	1,499	1,100
Charitable activities	7				
Charitable activities		1,000	49,608	50,608	69,454
Other		235,465	-	235,465	155,491
Total		<u>237,964</u>	<u>49,608</u>	<u>287,572</u>	<u>226,045</u>
NET INCOME		45,573	21,919	67,492	33,279
Transfers between funds	15	(230)	230	-	-
Net movement in funds		<u>45,343</u>	<u>22,149</u>	<u>67,492</u>	<u>33,279</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		122,472	76,795	199,267	165,988
TOTAL FUNDS CARRIED FORWARD		<u>167,815</u>	<u>98,944</u>	<u>266,759</u>	<u>199,267</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Agency Against Crime Limited (Registered number: 02622660)

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	33,381	-	33,381	5,440
CURRENT ASSETS					
Cash at bank		146,011	98,944	244,955	198,367
CREDITORS					
Amounts falling due within one year	14	(11,577)	-	(11,577)	(4,540)
NET CURRENT ASSETS		<u>134,434</u>	<u>98,944</u>	<u>233,378</u>	<u>193,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>167,815</u>	<u>98,944</u>	<u>266,759</u>	<u>199,267</u>
NET ASSETS		<u>167,815</u>	<u>98,944</u>	<u>266,759</u>	<u>199,267</u>
FUNDS	15				
Unrestricted funds				167,815	122,472
Restricted funds				98,944	76,795
TOTAL FUNDS				<u>266,759</u>	<u>199,267</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2025 and were signed on its behalf by:


M Collins - Trustee

The notes form part of these financial statements

Durham Agency Against Crime Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1. STATUTORY INFORMATION

Durham Agency Against Crime Limited is a charitable company Limited by Guarantee registered in England and Wales. The charitable company's registered numbers and registered office address can be found on the report of the trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The charity has operated a number of different projects that contribute to its aims and objectives during the year, details of the projects are given in note 15.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & other equipment	- 20% - 33% on cost
Motor vehicles	- 25% on reducing balance

Tangible assets are measured at cost less accumulated depreciation and impairment.

Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical areas of judgement and key estimates

Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. There are no resulting accounting estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical areas of judgement:

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of certain assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. There are no items in the financial statements where these judgements and estimates have been made.

Financial instruments

The charitable company has financial assets and financial 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.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>277,926</u>	<u>169,640</u>

Income from donations was £277,926 (2024: £169,640) which was unrestricted in the current and previous year.

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bonus Ball income	<u>2,950</u>	<u>2,925</u>

Income from other trading activities was £2,950 (2024: £2,925) which was unrestricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>2,661</u>	<u>2,434</u>

Investment income was £2,661 (2024: £2,434) which was unrestricted during the current and previous year.

6. INCOME FROM CHARITABLE ACTIVITIES

Activity	2025	2024
	£	£
Mini Police	7,500	7,000
Haggrid	1,500	2,000
Paws Up	4,507	17,083
Cadet	27,770	30,501
Insight	5,500	-
IMOU	19,750	27,741
Durham City Centre Initiative	5,000	-
	<u>71,527</u>	<u>84,325</u>

Income from charitable activities was £71,527 (2024: £84,325) which was restricted in the current and previous year.

7. CHARITABLE ACTIVITIES COSTS

Activity	2025	2024
	£	£
Mini Police	7,450	16,089
Haggrid	1,977	3,512
Paws Up	5,548	13,820
Cadet	20,652	24,986
IMOU	13,730	9,934
Insight	-	1,113
Jet and Ben	230	-
Wise	20	-
	<u>49,608</u>	<u>69,454</u>

Expenditure on charitable activities was £49,608 (2024: £69,454) which was restricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. SUPPORT COSTS

Support costs	2025	2024
	£	£
Management	227,321	149,373
Governance	8,764	5,674
	<u>236,085</u>	<u>155,047</u>

Expenditure on support costs was £236,085 (2024: £155,047) which was unrestricted in the current and previous year.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,163	1,973
Independent examination fees	2,310	1,558
	<u>5,473</u>	<u>3,531</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	184,347	116,322
Social security costs	9,363	1,581
Other pension costs	2,844	1,309
	<u>196,554</u>	<u>119,212</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration/Project delivery	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	169,640	-	169,640
Charitable activities			
Charitable activities	-	84,325	84,325
Other trading activities	2,925	-	2,925
Investment income	2,434	-	2,434
Total	<u>174,999</u>	<u>84,325</u>	<u>259,324</u>
EXPENDITURE ON			
Raising funds	1,100	-	1,100
Charitable activities			
Charitable activities	-	69,454	69,454
Other	155,491	-	155,491
Total	<u>156,591</u>	<u>69,454</u>	<u>226,045</u>
NET INCOME	18,408	14,871	33,279
Transfers between funds	(2,618)	2,618	-
Net movement in funds	15,790	17,489	33,279
RECONCILIATION OF FUNDS			
Total funds brought forward	106,682	59,306	165,988
TOTAL FUNDS CARRIED FORWARD	<u><u>122,472</u></u>	<u><u>76,795</u></u>	<u><u>199,267</u></u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & other equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2024	23,015	5,500	28,515
Additions	4,518	26,586	31,104
At 31 March 2025	27,533	32,086	59,619
DEPRECIATION			
At 1 April 2024	19,316	3,759	23,075
Charge for year	2,174	989	3,163
At 31 March 2025	21,490	4,748	26,238
NET BOOK VALUE			
At 31 March 2025	6,043	27,338	33,381
At 31 March 2024	3,699	1,741	5,440

All assets were used for charitable purposes.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	6,429	2,788
Other creditors	832	264
Accrued expenses	4,316	1,488
	11,577	4,540

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	122,472	45,573	(230)	167,815
Restricted funds				
Wise Drive	4,000	(20)	-	3,980
Jet and Ben	-	(230)	230	-
Insight	-	5,500	-	5,500
Haggrid	4,646	(477)	-	4,169
Cadet	9,890	7,117	-	17,007
IMOU	28,394	6,020	-	34,414
Paws up	25,701	(1,041)	-	24,660
Mini Police	4,164	50	-	4,214
Durham City Centre Initiative	-	5,000	-	5,000
	76,795	21,919	230	98,944
TOTAL FUNDS	199,267	67,492	-	266,759

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,537	(237,964)	45,573
Restricted funds			
Wise Drive	-	(20)	(20)
Jet and Ben	-	(230)	(230)
Insight	5,500	-	5,500
Haggrid	1,500	(1,977)	(477)
Cadet	27,770	(20,653)	7,117
IMOU	19,750	(13,730)	6,020
Paws up	4,507	(5,548)	(1,041)
Mini Police	7,500	(7,450)	50
Durham City Centre Initiative	5,000	-	5,000
	<u>71,527</u>	<u>(49,608)</u>	<u>21,919</u>
TOTAL FUNDS	<u>355,064</u>	<u>(287,572)</u>	<u>67,492</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	106,682	18,408	(2,618)	122,472
Restricted funds				
Wise Drive	4,000	-	-	4,000
Insight	1,113	(1,113)	-	-
Haggrid	5,908	(1,512)	250	4,646
Cadet	1,972	5,515	2,403	9,890
IMOU	9,826	17,807	761	28,394
Paws up	22,438	3,263	-	25,701
Mini Police	14,049	(9,089)	(796)	4,164
	<u>59,306</u>	<u>14,871</u>	<u>2,618</u>	<u>76,795</u>
TOTAL FUNDS	<u>165,988</u>	<u>33,279</u>	<u>-</u>	<u>199,267</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,999	(156,591)	18,408
Restricted funds			
Insight	-	(1,113)	(1,113)
Haggrid	2,000	(3,512)	(1,512)
Cadet	30,501	(24,986)	5,515
IMOU	27,741	(9,934)	17,807
Paws up	17,083	(13,820)	3,263
Mini Police	7,000	(16,089)	(9,089)
	<u>84,325</u>	<u>(69,454)</u>	<u>14,871</u>
TOTAL FUNDS	<u>259,324</u>	<u>(226,045)</u>	<u>33,279</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	106,682	63,981	(2,848)	167,815
Restricted funds				
Wise Drive	4,000	(20)	-	3,980
Jet and Ben	-	(230)	230	-
Insight	1,113	4,387	-	5,500
Haggrid	5,908	(1,989)	250	4,169
Cadet	1,972	12,632	2,403	17,007
IMOU	9,826	23,827	761	34,414
Paws up	22,438	2,222	-	24,660
Mini Police	14,049	(9,039)	(796)	4,214
Durham City Centre Initiative	-	5,000	-	5,000
	<u>59,306</u>	<u>36,790</u>	<u>2,848</u>	<u>98,944</u>
TOTAL FUNDS	<u>165,988</u>	<u>100,771</u>	<u>-</u>	<u>266,759</u>

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	458,536	(394,555)	63,981
Restricted funds			
Wise Drive	-	(20)	(20)
Jet and Ben	-	(230)	(230)
Insight	5,500	(1,113)	4,387
Haggrid	3,500	(5,489)	(1,989)
Cadet	58,271	(45,639)	12,632
IMOU	47,491	(23,664)	23,827
Paws up	21,590	(19,368)	2,222
Mini Police	14,500	(23,539)	(9,039)
Durham City Centre Initiative	5,000	-	5,000
	<u>155,852</u>	<u>(119,062)</u>	<u>36,790</u>
TOTAL FUNDS	<u>614,388</u>	<u>(513,617)</u>	<u>100,771</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted General Fund

The funds represent unrestricted resources available for general work of the charity.

Restricted Funds

- Jet & Ben** - Jet and Ben are two Labrador dogs who attend primary schools throughout County Durham and Darlington providing stranger danger and internet safety advice.
- Insight** - Community safety event held over the summer period promoting crime prevention and security advice, promoting emergency services and activities for young people.
- Haggrid** - The HAGGRID project's mission is to ensure that young people in County Durham and Darlington area are seen as assets to their communities by raising their aspirations and developing them to ensure they achieve positive outcomes and improved community perceptions.
- Wise Drive** - Driver awareness programme targeting young people who are ready to learn to drive, offering education on how to stay safe, vehicle maintenance, purchasing and opportunities to learn more about the dangerous effects of driving under the influence.
- Cadet** - Youth engagement scheme for 13 to 17 -year-old children taking on community volunteering, education and outdoor adventure.
- IOMU** - Integrated Offender Management Unit - offering training/education to ex-offenders to get back into employment.
- Paws up** - Fund raising project to support re-homing of retired police dogs.
- Mini Police** - A project within Durham Constabulary. A fun and interactive volunteering opportunity for 9 to 11-year-old children. The Mini Police support the force priorities, through participation in community engagement events.
- Durham City Centre Initiative** - Street safe initiative recruiting volunteers to help out in the evenings when your people are out socialising.

The transfer between funds related to expenditure on the Jet & Ben project from unrestricted funds.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025, or for the year ended 31 March 2024.

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales - Charity number 1018075

Accounts

REGISTERED COMPANY NUMBER: 02622660 (England and Wales)
REGISTERED CHARITY NUMBER: 1018075

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Durham Agency Against Crime Limited
(A Company Limited by Guarantee)

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Durham Agency Against Crime Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established to promote, for the public benefit in and around the County Durham and Darlington police force area, the protection of people and property from, and the prevention of, criminal acts in particular by:

- o Developing proactive projects to meet needs
- o Increasing positive perception of young people
- o Inspiring community confidence
- o Stimulating partnership and networking
- o Promoting innovative approaches to crime prevention and community safety
- o Funding, supporting and facilitating projects

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the Charity should undertake, either directly or in conjunction with others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Formed in 1991 the Durham Agency Against Crime has gone from strength to strength supporting and creating positive initiatives to reduce crime and the fear of crime to make County Durham and Darlington become a safe place to work, live and invest. The charity responds to meet the needs of communities and now focuses on working towards long term change, by educating, challenging behaviours and acts as a catalyst to local action by managing and facilitating integrated crime prevention and community safety programmes across County Durham and Darlington.

Its award winning projects have received regional and national recognition, which have adapted to meet local needs and trends with huge success. The charity relies on forging strong positive partnerships with various organisations who support the agency ensuring substantial outcomes.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves on hand to facilitate the ongoing administration of the organisation for at least a period of 12 months. At 31 March 2024 this would approximate to £225,000. At 31 March 2024, the free reserves were £117,032, excluding fixed assets, which was sufficient to fund approximately six months of administration expenses. The charity continues to actively seek new sources of funding to maintain free reserves at the targeted level.

The charity receives the benefit of certain staff costs, including the executive manager and apprentice youth workers. No monetary amounts are recorded in the financial statements to reflect the market value of the financial benefit to the charity.

Review of financial statements

The charity held fund balances at the bank at 31 March 2024 of £198,367. Of these balances, £76,795 were restricted funds donated by companies, individuals, and other agencies to be used for specific activities. The balance of £121,572 unrestricted funds is to meet the running costs of the agency.

Donations continue to be received from individuals, companies and other sources to meet the administration costs of the charity. During the year to 31 March 2024 unrestricted income exceeded unrestricted expenses by £18,408. The directors are aware that an administration charge can be levied on the restricted funds if administration costs are not going to be met by unrestricted income.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the charitable company being wound up every member of the company undertakes to contribute such amount as may be required (not exceeding one pound) to the company's assets while they are a member or within one year after they cease to be a member.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of the charity law and under the company's Articles are known as Members of the Board. Under the requirements of the Memorandum and Articles of Association the maximum number of Members of the Board shall be determined by the company in a General Meeting, but until so fixed there shall be no maximum number. The minimum number of Members of the Board shall be three. The Board shall have the power at any time, and from time to time, to appoint any person to be a Member of the Board either to fill a casual vacancy or as an additional Member of the Board.

Due to the nature of the company and its role focusing on young people and business crime, Members elected to the Board are recruited from such areas as the police service, fire and rescue service, probation service, youth engagement service, community safety service as well as Chief Executives of local businesses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02622660 (England and Wales)

Registered Charity number

1018075

Registered office

The Old Courthouse
Newcastle Road
Chester le Street
Co Durham
DH3 3UA

Trustees

J A Pratt
M Collins
A J Baker
I H Wood
M Barton
J Booth
A Watson
P J Thompson
P S Conway
R S Smith
H Willoughby
T L Irving (resigned 15.3.24)

Executive Manager

B Russell

Company Secretary

M Collins

**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA

Clive Owen LLP

Chartered Accountants

Kepier House

Belmont Business Park

DURHAM

DH1 1TW

Approved by order of the board of trustees on 22 October 2024 and signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'M Collins', enclosed within a circular or oval shape.

M Collins - Trustee

**Independent Examiner's Report to the Trustees of
Durham Agency Against Crime Limited**

Independent examiner's report to the trustees of Durham Agency Against Crime Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

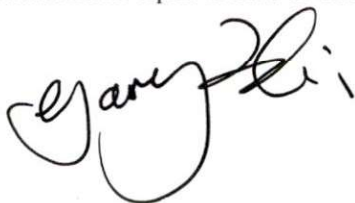
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

22 October 2024

Durham Agency Against Crime Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	169,640	-	169,640	167,625
Charitable activities	6				
Charitable activities		-	84,325	84,325	47,847
Other trading activities	4	2,925	-	2,925	3,475
Investment income	5	2,434	-	2,434	966
Total		<u>174,999</u>	<u>84,325</u>	<u>259,324</u>	<u>219,913</u>
EXPENDITURE ON					
Raising funds		1,100	-	1,100	1,250
Charitable activities	7				
Charitable activities		-	69,454	69,454	53,019
Other		155,491	-	155,491	186,108
Total		<u>156,591</u>	<u>69,454</u>	<u>226,045</u>	<u>240,377</u>
NET INCOME/(EXPENDITURE)		18,408	14,871	33,279	(20,464)
Transfers between funds	15	(2,618)	2,618	-	-
Net movement in funds		<u>15,790</u>	<u>17,489</u>	<u>33,279</u>	<u>(20,464)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		106,682	59,306	165,988	186,452
TOTAL FUNDS CARRIED FORWARD		<u><u>122,472</u></u>	<u><u>76,795</u></u>	<u><u>199,267</u></u>	<u><u>165,988</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Agency Against Crime Limited (Registered number: 02622660)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	5,440	-	5,440	3,573
CURRENT ASSETS					
Cash at bank		121,572	76,795	198,367	168,204
CREDITORS					
Amounts falling due within one year	14	(4,540)	-	(4,540)	(5,789)
NET CURRENT ASSETS		<u>117,032</u>	<u>76,795</u>	<u>193,827</u>	<u>162,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,472</u>	<u>76,795</u>	<u>199,267</u>	<u>165,988</u>
NET ASSETS		<u>122,472</u>	<u>76,795</u>	<u>199,267</u>	<u>165,988</u>
FUNDS	15				
Unrestricted funds				122,472	106,682
Restricted funds				<u>76,795</u>	<u>59,306</u>
TOTAL FUNDS				<u>199,267</u>	<u>165,988</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2024 and were signed on its behalf by:



M Collins - Trustee

The notes form part of these financial statements

Durham Agency Against Crime Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1. STATUTORY INFORMATION

Durham Agency Against Crime Limited is a charitable company Limited by Guarantee registered in England and Wales. The charitable company's registered numbers and registered office address can be found on the report of the trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The charity has operated a number of different projects that contribute to its aims and objectives during the year, details of the projects are given in note 15.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & other equipment	- 20% - 33% on cost
Motor vehicles	- 25% on reducing balance

Tangible assets are measured at cost less accumulated depreciation and impairment.

Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical areas of judgement and key estimates

Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. There are no resulting accounting estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical areas of judgement:

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of certain assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. There are no items in the financial statements where these judgements and estimates have been made.

Financial instruments

The charitable company has financial assets and financial 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.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	169,640	167,625

Income from donations was £169,640 (2023: £167,625) which was unrestricted in the current and previous year.

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Bonus Ball income	2,925	3,475

Income from other trading activities was £2,925 (2023: £3,475) which was unrestricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	2,434	966
	<u>2,434</u>	<u>966</u>

Investment income was £2,434 (2023: £966) which was unrestricted during the current and previous year.

6. INCOME FROM CHARITABLE ACTIVITIES

Activity	2024	2023
	£	£
Mini Police	7,000	8,910
Haggrid	2,000	3,500
Paws Up	17,083	9,373
Cadet	30,501	14,064
Insight	-	1,000
IMOU	27,741	11,000
	<u>84,325</u>	<u>47,847</u>

Income from charitable activities was £84,325 (2023: £47,847) which was restricted in the current and previous year.

7. CHARITABLE ACTIVITIES COSTS

Activity	2024	2023
	£	£
Mini Police	16,089	6,925
Haggrid	3,512	3,159
Paws Up	13,820	10,170
Cadet	24,986	18,437
IMOU	9,934	5,316
Insight	1,113	8,812
	<u>69,454</u>	<u>52,819</u>

Expenditure on charitable activities was £69,454 (2023: £52,819) which was restricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS

Support costs	2024	2023
	£	£
Management	148,744	177,557
Governance	5,674	6,346
	<u>154,418</u>	<u>183,903</u>

Expenditure on support costs was £154,418 (2023: £183,903) which was unrestricted in the current and previous year.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	1,973	1,785
Deficit on disposal of fixed assets	-	2,405
Independent examination fees	<u>1,558</u>	<u>1,558</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	116,322	150,247
Social security costs	1,581	3,935
Other pension costs	1,309	1,108
	<u>119,212</u>	<u>155,290</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration/Project delivery	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	167,625	-	167,625
Charitable activities			
Charitable activities	-	47,847	47,847
Other trading activities	3,475	-	3,475
Investment income	966	-	966
Total	<u>172,066</u>	<u>47,847</u>	<u>219,913</u>
EXPENDITURE ON			
Raising funds	1,250	-	1,250
Charitable activities			
Charitable activities	-	53,019	53,019
Other	186,108	-	186,108
Total	<u>187,358</u>	<u>53,019</u>	<u>240,377</u>
NET INCOME/(EXPENDITURE)	(15,292)	(5,172)	(20,464)
Transfers between funds	22,070	(22,070)	-
Net movement in funds	6,778	(27,242)	(20,464)
RECONCILIATION OF FUNDS			
Total funds brought forward	99,904	86,548	186,452
TOTAL FUNDS CARRIED FORWARD	<u><u>106,682</u></u>	<u><u>59,306</u></u>	<u><u>165,988</u></u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & other equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2023	19,175	5,500	24,675
Additions	3,840	-	3,840
At 31 March 2024	23,015	5,500	28,515
DEPRECIATION			
At 1 April 2023	17,923	3,179	21,102
Charge for year	1,393	580	1,973
At 31 March 2024	19,316	3,759	23,075
NET BOOK VALUE			
At 31 March 2024	3,699	1,741	5,440
At 31 March 2023	1,252	2,321	3,573

All assets were used for charitable purposes.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	2,788	4,128
Other creditors	264	173
Accrued expenses	1,488	1,488
	4,540	5,789

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	106,682	18,408	(2,618)	122,472
Restricted funds				
Wise Drive	4,000	-	-	4,000
Insight	1,113	(1,113)	-	-
Haggrid	5,908	(1,512)	250	4,646
Cadet	1,972	5,515	2,403	9,890
IMOU	9,826	17,807	761	28,394
Paws up	22,438	3,263	-	25,701
Mini Police	14,049	(9,089)	(796)	4,164
	59,306	14,871	2,618	76,795
TOTAL FUNDS	165,988	33,279	-	199,267

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,999	(156,591)	18,408
Restricted funds			
Insight	-	(1,113)	(1,113)
Haggrid	2,000	(3,512)	(1,512)
Cadet	30,501	(24,986)	5,515
IMOU	27,741	(9,934)	17,807
Paws up	17,083	(13,820)	3,263
Mini Police	7,000	(16,089)	(9,089)
	84,325	(69,454)	14,871
TOTAL FUNDS	<u>259,324</u>	<u>(226,045)</u>	<u>33,279</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	99,904	(15,292)	22,070	106,682
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(200)	200	-
Insight	8,925	(7,812)	-	1,113
Haggrid	21,048	341	(15,481)	5,908
Cadet	6,345	(4,373)	-	1,972
IMOU	4,142	5,684	-	9,826
Paws up	28,317	(797)	(5,082)	22,438
Mini Police	12,064	1,985	-	14,049
Youth Enrichment Scheme	1,707	-	(1,707)	-
	86,548	(5,172)	(22,070)	59,306
TOTAL FUNDS	<u>186,452</u>	<u>(20,464)</u>	<u>-</u>	<u>165,988</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,066	(187,358)	(15,292)
Restricted funds			
Jet and Ben	-	(200)	(200)
Insight	1,000	(8,812)	(7,812)
Haggrid	3,500	(3,159)	341
Cadet	14,064	(18,437)	(4,373)
IMOU	11,000	(5,316)	5,684
Paws up	9,373	(10,170)	(797)
Mini Police	8,910	(6,925)	1,985
	<u>47,847</u>	<u>(53,019)</u>	<u>(5,172)</u>
TOTAL FUNDS	<u>219,913</u>	<u>(240,377)</u>	<u>(20,464)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	99,904	3,116	19,452	122,472
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(200)	200	-
Insight	8,925	(8,925)	-	-
Haggrid	21,048	(1,171)	(15,231)	4,646
Cadet	6,345	1,142	2,403	9,890
IMOU	4,142	23,491	761	28,394
Paws up	28,317	2,466	(5,082)	25,701
Mini Police	12,064	(7,104)	(796)	4,164
Youth Enrichment Scheme	1,707	-	(1,707)	-
	<u>86,548</u>	<u>9,699</u>	<u>(19,452)</u>	<u>76,795</u>
TOTAL FUNDS	<u>186,452</u>	<u>12,815</u>	<u>-</u>	<u>199,267</u>

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,065	(343,949)	3,116
Restricted funds			
Jet and Ben	-	(200)	(200)
Insight	1,000	(9,925)	(8,925)
Haggrid	5,500	(6,671)	(1,171)
Cadet	44,565	(43,423)	1,142
IMOU	38,741	(15,250)	23,491
Paws up	26,456	(23,990)	2,466
Mini Police	15,910	(23,014)	(7,104)
	<u>132,172</u>	<u>(122,473)</u>	<u>9,699</u>
TOTAL FUNDS	<u>479,237</u>	<u>(466,422)</u>	<u>12,815</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted General Fund

The funds represent unrestricted resources available for general work of the charity.

Restricted Funds

- Jet & Ben** - Jet and Ben are two Labrador dogs who attend primary schools throughout County Durham and Darlington providing stranger danger and internet safety advice.
- Insight** - Insight is a substance and alcohol misuse programme aimed at educating parents and carers to understand current issues within their neighbourhood.
- Haggrid** - The HAGGRID project's mission is to ensure that young people in County Durham and Darlington area are seen as assets to their communities by raising their aspirations and developing them to ensure they achieve positive outcomes and improved community perceptions.
- Wise Drive** - Driver awareness programme targeting young people who are ready to learn to drive, offering education on how to stay safe, vehicle maintenance, purchasing and opportunities to learn more about the dangerous effects of driving under the influence.
- Cadet** - Youth engagement scheme for 13 to 17 -year-old children taking on community volunteering, education and outdoor adventure.
- IOMU** - Integrated Offender Management Unit - offering training/education to ex-offenders to get back into employment.
- Paws up** - Fund raising project to support re-homing of retired police dogs.
- Mini Police** - A project within Durham Constabulary. A fun and interactive volunteering opportunity for 9 to 11-year-old children. The Mini Police support the force priorities, through participation in community engagement events.
- Youth Enrichment Fund** - Targeting young people who fit a criteria of extreme poverty, suffered bereavement or have a mental health problem.

The transfer between funds related to expenditure on the IOMU project, Cadets and Mini Police Project from unrestricted funds.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024, or for the year ended 31 March 2023.

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales - Charity number 1018075

Accounts

REGISTERED COMPANY NUMBER: 02622660 (England and Wales)
REGISTERED CHARITY NUMBER: 1018075

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Durham Agency Against Crime Limited
(A Company Limited by Guarantee)

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Durham Agency Against Crime Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established to promote, for the public benefit in and around the County Durham and Darlington police force area, the protection of people and property from, and the prevention of, criminal acts in particular by:

- o Developing proactive projects to meet needs
- o Increasing positive perception of young people
- o Inspiring community confidence
- o Stimulating partnership and networking
- o Promoting innovative approaches to crime prevention and community safety
- o Funding, supporting and facilitating projects

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the Charity should undertake, either directly or in conjunction with others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Formed in 1991 the Durham Agency Against Crime has gone from strength to strength supporting and creating positive initiatives to reduce crime and the fear of crime to make County Durham and Darlington become a safe place to work, live and invest. The charity responds to meet the needs of communities and now focuses on working towards long term change, by educating, challenging behaviours and acts as a catalyst to local action by managing and facilitating integrated crime prevention and community safety programmes across County Durham and Darlington.

Its award winning projects have received regional and national recognition, which have adapted to meet local needs and trends with huge success. The charity relies on forging strong positive partnerships with various organisations who support the agency ensuring substantial outcomes.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves on hand to facilitate the ongoing administration of the organisation for at least a period of 12 months. At 31 March 2023 this would approximate to £240,000. At 31 March 2023, the free reserves were £103,109, excluding fixed assets, which was sufficient to fund approximately four months of administration expenses. The charity continues to actively seek new sources of funding to maintain free reserves at the targeted level.

The charity receives the benefit of certain staff costs, including the executive manager and apprentice youth workers. No monetary amounts are recorded in the financial statements to reflect the market value of the financial benefit to the charity.

Review of financial statements

The charity held fund balances at the bank at 31 March 2023 of £168,204. Of these balances, £59,306 were restricted funds donated by companies, individuals, and other agencies to be used for specific activities. The balance of £106,682 unrestricted funds is to meet the running costs of the agency.

Donations continue to be received from individuals, companies and other sources to meet the administration costs of the charity. During the year to 31 March 2023 unrestricted expenditure exceeded unrestricted income by £15,292. The directors are aware that an administration charge can be levied on the restricted funds if administration costs are not going to be met by unrestricted income.

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the charitable company being wound up every member of the company undertakes to contribute such amount as may be required (not exceeding one pound) to the company's assets while they are a member or within one year after they cease to be a member.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of the charity law and under the company's Articles are known as Members of the Board. Under the requirements of the Memorandum and Articles of Association the maximum number of Members of the Board shall be determined by the company in a General Meeting, but until so fixed there shall be no maximum number. The minimum number of Members of the Board shall be three. The Board shall have the power at any time, and from time to time, to appoint any person to be a Member of the Board either to fill a casual vacancy or as an additional Member of the Board.

Due to the nature of the company and its role focusing on young people and business crime, Members elected to the Board are recruited from such areas as the police service, fire and rescue service, probation service, youth engagement service, community safety service as well as Chief Executives of local businesses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02622660 (England and Wales)

Registered Charity number

1018075

Registered office

The Old Courthouse
Newcastle Road
Chester le Street
Co Durham
DH3 3UA

Trustees

J A Pratt
M Collins
A J Baker
I H Wood
M Barton
J Booth
A Watson
P J Thompson
P S Conway
R S Smith
J Farrell (resigned 11.1.23)
H Willoughby
T L Irving (appointed 18.1.23)

Executive Manager

B Russell

Company Secretary

M Collins

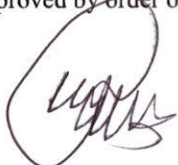
**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Approved by order of the board of trustees on 26 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Collins', written over a circular stamp or seal.

M Collins - Trustee

**Independent Examiner's Report to the Trustees of
Durham Agency Against Crime Limited**

Independent examiner's report to the trustees of Durham Agency Against Crime Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gary Ellis BA BFP FCA

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

26 October 2023

Durham Agency Against Crime Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	167,625	-	167,625	215,715
Charitable activities	6				
Charitable activities		-	47,847	47,847	28,731
Other trading activities	4	3,475	-	3,475	3,725
Investment income	5	966	-	966	506
Total		<u>172,066</u>	<u>47,847</u>	<u>219,913</u>	<u>248,677</u>
 EXPENDITURE ON					
Raising funds	7	1,250	-	1,250	8,302
Charitable activities	8				
Charitable activities		-	53,019	53,019	36,761
Other		186,108	-	186,108	236,102
Total		<u>187,358</u>	<u>53,019</u>	<u>240,377</u>	<u>281,165</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(15,292) 22,070	(5,172) (22,070)	(20,464) -	(32,488) -
Net movement in funds		6,778	(27,242)	(20,464)	(32,488)
 RECONCILIATION OF FUNDS					
Total funds brought forward		99,904	86,548	186,452	218,940
 TOTAL FUNDS CARRIED FORWARD		<u>106,682</u>	<u>59,306</u>	<u>165,988</u>	<u>186,452</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Agency Against Crime Limited (Registered number: 02622660)

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	3,573	-	3,573	9,998
CURRENT ASSETS					
Cash at bank		108,898	59,306	168,204	185,168
CREDITORS					
Amounts falling due within one year	15	(5,789)	-	(5,789)	(8,714)
NET CURRENT ASSETS		<u>103,109</u>	<u>59,306</u>	<u>162,415</u>	<u>176,454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,682</u>	<u>59,306</u>	<u>165,988</u>	<u>186,452</u>
NET ASSETS		<u>106,682</u>	<u>59,306</u>	<u>165,988</u>	<u>186,452</u>
FUNDS	16				
Unrestricted funds				106,682	99,904
Restricted funds				59,306	86,548
TOTAL FUNDS				<u>165,988</u>	<u>186,452</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2023 and were signed on its behalf by:



M Collins - Trustee

The notes form part of these financial statements

Durham Agency Against Crime Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Durham Agency Against Crime Limited is a charitable company Limited by Guarantee registered in England and Wales. The charitable company's registered numbers and registered office address can be found on the report of the trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The charity has operated a number of different projects that contribute to its aims and objectives during the year, details of the projects are given in note 16.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & other equipment	- 20% - 33% on cost
Motor vehicles	- 25% on reducing balance

Tangible assets are measured at cost less accumulated depreciation and impairment.

Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical areas of judgement and key estimates

Estimates and judgements are continually evaluated and based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. There are no resulting accounting estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical areas of judgement:

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying amounts of certain assets and liabilities. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. There are no items in the financial statements where these judgements and estimates have been made.

Financial instruments

The charitable company has financial assets and financial 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.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>167,625</u>	<u>215,715</u>

Income from donations was £167,625 (2022: £215,715) which was unrestricted in the current and previous year.

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Bonus Ball income	<u>3,475</u>	<u>3,725</u>

Income from other trading activities was £3,475 (2022: £3,725) which was unrestricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	966	506
	<u>966</u>	<u>506</u>

Investment income was £966 (2022: £506) which was unrestricted during the current and previous year.

6. INCOME FROM CHARITABLE ACTIVITIES

Activity	2023	2022
	£	£
Mini Police	8,910	-
Haggrid	3,500	3,580
Paws Up	9,373	11,880
Cadet	14,064	13,171
Insight	1,000	-
IMOU	11,000	100
	<u>47,847</u>	<u>28,731</u>

Income from charitable activities was £47,847 (2022: £28,731) which was restricted in the current and previous year.

7. RAISING FUNDS

Raising funds	2023	2022
	£	£
Fundraising events	1,250	1,450
Rent	-	6,852
	<u>1,250</u>	<u>8,302</u>

Expenditure on raising funds was £1,250 (2022: £8,302) which was unrestricted during the current and previous year.

8. CHARITABLE ACTIVITIES COSTS

Activity	2023	2022
	£	£
Mini Police	6,925	24
Haggrid	3,159	12,553
Paws Up	10,170	10,691
Cadet	18,437	13,203
IMOU	5,316	100
Insight	8,812	-
	<u>52,819</u>	<u>36,571</u>

Expenditure on charitable activities was £52,819 (2022: £36,571) which was restricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. SUPPORT COSTS

Support costs	2023	2022
	£	£
Management	177,557	229,000
Governance	6,346	7,260
	<u>183,903</u>	<u>236,260</u>

Expenditure on support costs was £183,903 (2022: £236,260) which was unrestricted in the current and previous year.

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	1,785	3,730
Deficit on disposal of fixed assets	2,405	-
Independent examination fees	1,558	1,558
	<u>5,748</u>	<u>5,288</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

12. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	150,247	191,797
Social security costs	3,935	6,937
Other pension costs	1,108	1,891
	<u>155,290</u>	<u>200,625</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration/Project delivery	<u>9</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	215,715	-	215,715
Charitable activities			
Charitable activities	-	28,731	28,731
Other trading activities	3,725	-	3,725
Investment income	506	-	506
Total	<u>219,946</u>	<u>28,731</u>	<u>248,677</u>
EXPENDITURE ON			
Raising funds	8,302	-	8,302
Charitable activities			
Charitable activities	-	36,761	36,761
Other	236,102	-	236,102
Total	<u>244,404</u>	<u>36,761</u>	<u>281,165</u>
NET INCOME/(EXPENDITURE)	(24,458)	(8,030)	(32,488)
Transfers between funds	(190)	190	-
Net movement in funds	<u>(24,648)</u>	<u>(7,840)</u>	<u>(32,488)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	124,552	94,388	218,940
TOTAL FUNDS CARRIED FORWARD	<u><u>99,904</u></u>	<u><u>86,548</u></u>	<u><u>186,452</u></u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & other equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2022	18,675	18,400	37,075
Additions	500	-	500
Disposals	-	(12,900)	(12,900)
	<u>19,175</u>	<u>5,500</u>	<u>24,675</u>
DEPRECIATION			
At 1 April 2022	16,911	10,166	27,077
Charge for year	1,012	773	1,785
Eliminated on disposal	-	(7,760)	(7,760)
	<u>17,923</u>	<u>3,179</u>	<u>21,102</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,252</u>	<u>2,321</u>	<u>3,573</u>
At 31 March 2022	<u>1,764</u>	<u>8,234</u>	<u>9,998</u>

All assets were used for charitable purposes.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	4,128	6,878
Other creditors	173	348
Accrued expenses	1,488	1,488
	<u>5,789</u>	<u>8,714</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	99,904	(15,292)	22,070	106,682
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(200)	200	-
Insight	8,925	(7,812)	-	1,113
Haggrid	21,048	341	(15,481)	5,908
Cadet	6,345	(4,373)	-	1,972
IMOU	4,142	5,684	-	9,826
Paws up	28,317	(797)	(5,082)	22,438
Mini Police	12,064	1,985	-	14,049
Youth Enrichment Scheme	1,707	-	(1,707)	-
	<u>86,548</u>	<u>(5,172)</u>	<u>(22,070)</u>	<u>59,306</u>
TOTAL FUNDS	<u>186,452</u>	<u>(20,464)</u>	<u>-</u>	<u>165,988</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,066	(187,358)	(15,292)
Restricted funds			
Jet and Ben	-	(200)	(200)
Insight	1,000	(8,812)	(7,812)
Haggrid	3,500	(3,159)	341
Cadet	14,064	(18,437)	(4,373)
IMOU	11,000	(5,316)	5,684
Paws up	9,373	(10,170)	(797)
Mini Police	8,910	(6,925)	1,985
	<u>47,847</u>	<u>(53,019)</u>	<u>(5,172)</u>
TOTAL FUNDS	<u>219,913</u>	<u>(240,377)</u>	<u>(20,464)</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	124,552	(24,458)	(190)	99,904
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(190)	190	-
Insight	8,925	-	-	8,925
Haggrid	30,021	(8,973)	-	21,048
Cadet	6,377	(32)	-	6,345
IMOU	4,142	-	-	4,142
Paws up	27,128	1,189	-	28,317
Mini Police	12,088	(24)	-	12,064
Youth Enrichment Scheme	1,707	-	-	1,707
	<u>94,388</u>	<u>(8,030)</u>	<u>190</u>	<u>86,548</u>
TOTAL FUNDS	<u>218,940</u>	<u>(32,488)</u>	<u>-</u>	<u>186,452</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,946	(244,404)	(24,458)
Restricted funds			
Jet and Ben	-	(190)	(190)
Haggrid	3,580	(12,553)	(8,973)
Cadet	13,171	(13,203)	(32)
IMOU	100	(100)	-
Paws up	11,880	(10,691)	1,189
Mini Police	-	(24)	(24)
	<u>28,731</u>	<u>(36,761)</u>	<u>(8,030)</u>
TOTAL FUNDS	<u>248,677</u>	<u>(281,165)</u>	<u>(32,488)</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	124,552	(39,750)	21,880	106,682
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(390)	390	-
Insight	8,925	(7,812)	-	1,113
Haggrid	30,021	(8,632)	(15,481)	5,908
Cadet	6,377	(4,405)	-	1,972
IMOU	4,142	5,684	-	9,826
Paws up	27,128	392	(5,082)	22,438
Mini Police	12,088	1,961	-	14,049
Youth Enrichment Scheme	1,707	-	(1,707)	-
	<u>94,388</u>	<u>(13,202)</u>	<u>(21,880)</u>	<u>59,306</u>
TOTAL FUNDS	<u>218,940</u>	<u>(52,952)</u>	<u>-</u>	<u>165,988</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	392,012	(431,762)	(39,750)
Restricted funds			
Jet and Ben	-	(390)	(390)
Insight	1,000	(8,812)	(7,812)
Haggrid	7,080	(15,712)	(8,632)
Cadet	27,235	(31,640)	(4,405)
IMOU	11,100	(5,416)	5,684
Paws up	21,253	(20,861)	392
Mini Police	8,910	(6,949)	1,961
	<u>76,578</u>	<u>(89,780)</u>	<u>(13,202)</u>
TOTAL FUNDS	<u>468,590</u>	<u>(521,542)</u>	<u>(52,952)</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted General Fund

The funds represent unrestricted resources available for general work of the charity.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Restricted Funds

1. **Jet & Ben** - Jet and Ben are two Labrador dogs who attend primary schools throughout County Durham and Darlington providing stranger danger and internet safety advice.
2. **Insight** - Insight is a substance and alcohol misuse programme aimed at educating parents and carers to understand current issues within their neighbourhood.
3. **Haggrid** - The HAGGRID project's mission is to ensure that young people in County Durham and Darlington area are seen as assets to their communities by raising their aspirations and developing them to ensure they achieve positive outcomes and improved community perceptions.
4. **Wise Drive** - Driver awareness programme targeting young people who are ready to learn to drive, offering education on how to stay safe, vehicle maintenance, purchasing and opportunities to learn more about the dangerous effects of driving under the influence.
5. **Cadet** - Youth engagement scheme for 13 to 17 -year-old children taking on community volunteering, education and outdoor adventure.
6. **IOMU** - Integrated Offender Management Unit - offering training/education to ex-offenders to get back into employment.
7. **Paws up** - Fund raising project to support re-homing of retired police dogs.
8. **Mini Police** - A project within Durham Constabulary. A fun and interactive volunteering opportunity for 9 to 11-year-old children. The Mini Police support the force priorities, through participation in community engagement events.
9. **Youth Enrichment Fund** - Targeting young people who fit a criteria of extreme poverty, suffered bereavement or have a mental health problem.

The transfer between funds related to expenditure on the Jet & Ben project from unrestricted funds.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023, or for the year ended 31 March 2022.

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales - Charity number 1018075

Accounts

REGISTERED COMPANY NUMBER: 02622660 (England and Wales)
REGISTERED CHARITY NUMBER: 1018075

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Durham Agency Against Crime Limited
(A Company Limited by Guarantee)

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16
Detailed Statement of Financial Activities	17 to 18

Durham Agency Against Crime Limited

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established to promote, for the public benefit in and around the County Durham and Darlington police force area, the protection of people and property from, and the prevention of, criminal acts in particular by:

- o Developing proactive projects to meet needs
- o Increasing positive perception of young people
- o Inspiring community confidence
- o Stimulating partnership and networking
- o Promoting innovative approaches to crime prevention and community safety
- o Funding, supporting and facilitating projects

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the Charity should undertake, either directly or in conjunction with others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Formed in 1991 the Durham Agency Against Crime has gone from strength to strength supporting and creating positive initiatives to reduce crime and the fear of crime to make County Durham and Darlington become a safe place to work, live and invest. The charity responds to meet the needs of communities and now focuses on working towards long term change, by educating, challenging behaviours and acts as a catalyst to local action by managing and facilitating integrated crime prevention and community safety programmes across County Durham and Darlington.

Its award winning projects have received regional and national recognition, which have adapted to meet local needs and trends with huge success. The charity relies on forging strong positive partnerships with various organisations who support the agency ensuring substantial outcomes.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves on hand to facilitate the ongoing administration of the organisation for at least a period of 12 months. At 31 March 2022 this would approximate to £240,000. At 31 March 2022, the free reserves were £89,906, excluding fixed assets, which was sufficient to fund approximately four months of administration expenses. The charity continues to actively seek new sources of funding to maintain free reserves at the targeted level.

The charity receives the benefit of certain staff costs, including the executive manager and apprentice youth workers. No monetary amounts are recorded in the financial statements to reflect the market value of the financial benefit to the charity.

Review of financial statements

The charity held fund balances at the bank at 31 March 2022 of £185,168. Of these balances, £86,548 were restricted funds donated by companies, individuals, and other agencies to be used for specific activities. The balance of £98,620 unrestricted funds is to meet the running costs of the agency.

Donations continue to be received from individuals, companies and other sources to meet the administration costs of the charity. During the year to 31 March 2022 unrestricted expenditure exceeded unrestricted income by £24,648. The directors are aware that an administration charge can be levied on the restricted funds if administration costs are not going to be met by unrestricted income.

Durham Agency Against Crime Limited

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the charitable company being wound up every member of the company undertakes to contribute such amount as may be required (not exceeding one pound) to the company's assets while they are a member or within one year after they cease to be a member.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of the charity law and under the company's Articles are known as Members of the Board. Under the requirements of the Memorandum and Articles of Association the maximum number of Members of the Board shall be determined by the company in a General Meeting, but until so fixed there shall be no maximum number. The minimum number of Members of the Board shall be three. The Board shall have the power at any time, and from time to time, to appoint any person to be a Member of the Board either to fill a casual vacancy or as an additional Member of the Board.

Due to the nature of the company and its role focusing on young people and business crime, Members elected to the Board are recruited from such areas as the police service, fire and rescue service, probation service, youth engagement service, community safety service as well as Chief Executives of local businesses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02622660 (England and Wales)

Registered Charity number

1018075

Registered office

The Old Courthouse
Newcastle Road
Chester le Street
Co Durham
DH3 3UA

Trustees

J A Pratt
M Collins
A J Baker
I H Wood
M Barton
J Booth
A Watson
P J Thompson
P S Conway
A L Holliday
R S Smith
J Farrell
H Willoughby (appointed 20.5.21)

Executive Manager

B Russell

Company Secretary

M Collins

Durham Agency Against Crime Limited

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA
Institute of Chartered Accountants of England and Wales
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

Approved by order of the board of trustees on 27 October 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Collins', enclosed within a large, loopy circular flourish.

M Collins - Trustee

**Independent Examiner's Report to the Trustees of
Durham Agency Against Crime Limited**

Independent examiner's report to the trustees of Durham Agency Against Crime Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gary Ellis BA BFP FCA
Institute of Chartered Accountants of England and Wales
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
DURHAM
DH1 1TW

27 October 2022

Durham Agency Against Crime Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	215,715	-	215,715	303,318
Charitable activities					
Charitable activities		-	28,731	28,731	52,197
Other trading activities	4	3,725	-	3,725	3,925
Investment income	5	506	-	506	929
Total		<u>219,946</u>	<u>28,731</u>	<u>248,677</u>	<u>360,369</u>
EXPENDITURE ON					
Raising funds	7	8,302	-	8,302	8,652
Charitable activities	8				
Charitable activities		-	36,761	36,761	23,333
Other		236,102	-	236,102	261,279
Total		<u>244,404</u>	<u>36,761</u>	<u>281,165</u>	<u>293,264</u>
NET INCOME/(EXPENDITURE)		(24,458)	(8,030)	(32,488)	67,105
Transfers between funds	16	(190)	190	-	-
Net movement in funds		<u>(24,648)</u>	<u>(7,840)</u>	<u>(32,488)</u>	<u>67,105</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		124,552	94,388	218,940	151,835
TOTAL FUNDS CARRIED FORWARD		<u><u>99,904</u></u>	<u><u>86,548</u></u>	<u><u>186,452</u></u>	<u><u>218,940</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Agency Against Crime Limited

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	9,998	-	9,998	13,728
CURRENT ASSETS					
Cash at bank		98,620	86,548	185,168	211,159
CREDITORS					
Amounts falling due within one year	15	(8,714)	-	(8,714)	(5,947)
NET CURRENT ASSETS		<u>89,906</u>	<u>86,548</u>	<u>176,454</u>	<u>205,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>99,904</u>	<u>86,548</u>	<u>186,452</u>	<u>218,940</u>
NET ASSETS		<u>99,904</u>	<u>86,548</u>	<u>186,452</u>	<u>218,940</u>
FUNDS	16				
Unrestricted funds				99,904	124,552
Restricted funds				86,548	94,388
TOTAL FUNDS				<u>186,452</u>	<u>218,940</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

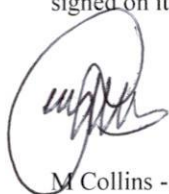
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2022 and were signed on its behalf by:



M Collins - Trustee

The notes form part of these financial statements

Durham Agency Against Crime Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

Durham Agency Against Crime Limited is a charitable company Limited by Guarantee registered in England and Wales. The charitable company's registered numbers and registered office address can be found on the report of the trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The charity has operated a number of different projects that contribute to its aims and objectives during the year, details of the projects are given in note 16.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & other equipment	- 20% - 33% on cost
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical areas of judgement and key estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation - Depreciation is calculated so as to write off the cost of an asset, less residual value, over the economic life of that asset. An estimate of the useful life of assets is detailed in the depreciation accounting policy. The value of depreciation charge during the year was £3,730.

Financial instruments

The charitable company has financial assets and financial 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.

Government grants

Capital based grants are credited to the profit and loss account in equal instalments, over the estimated useful life of the related asset.

Revenue based grants are credited to the profit and loss account on receipt.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	215,715	266,557
Government grants	-	36,761
	<u>215,715</u>	<u>303,318</u>

Income from donations was £215,715 (2021: £303,318) which was unrestricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Bonus Ball income	3,725	3,925
	<u>3,725</u>	<u>3,925</u>

Income from other trading activities was £3,725 (2021: £3,925) which was unrestricted in the current and previous year.

5. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	506	929
	<u>506</u>	<u>929</u>

Investment income was £506 (2021: £929) which was unrestricted during the current and previous year.

6. INCOME FROM CHARITABLE ACTIVITIES

Activity	2022	2021
	£	£
Mini Police	-	16,375
Haggrid	3,580	15,168
Paws Up	11,880	1,015
Cadet	13,171	3,914
Wise Drive	-	4,000
Insight	-	11,425
IMOU	100	300
	<u>28,731</u>	<u>52,197</u>

Income from charitable activities was £28,731 (2021: £52,197) which was restricted in the current and previous year.

7. RAISING FUNDS

Raising funds	2022	2021
	£	£
Fundraising events	1,450	1,800
Rent	6,852	6,852
	<u>8,302</u>	<u>8,652</u>

Expenditure on raising funds was £8,302 (2021: £8,652) which was unrestricted during the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. CHARITABLE ACTIVITIES COSTS

Activity	2022	2021
	£	£
Mini Police	24	4,287
Haggrid	12,553	9,344
Paws Up	10,691	2,949
Cadet	13,203	3,653
IMOU	100	600
Insight	-	2,500
	<u>36,571</u>	<u>23,333</u>

Expenditure on charitable activities was £36,571 (2021: £23,333) which was restricted in the current and previous year.

9. SUPPORT COSTS

Support costs	2022	2021
	£	£
Management	229,000	253,147
Governance	7,260	8,132
	<u>236,260</u>	<u>261,279</u>

Expenditure on support costs was £236,260 (2021: £261,279) which was unrestricted in the current and previous year.

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,730	4,184
Independent examination fees	1,558	1,558
	<u>5,288</u>	<u>5,742</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	191,797	209,562
Social security costs	6,937	7,734
Other pension costs	1,891	2,072
	<u>200,625</u>	<u>219,368</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	12	13
Administration/Project delivery	<u>12</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	303,318	-	303,318
Charitable activities			
Charitable activities	-	52,197	52,197
Other trading activities	3,925	-	3,925
Investment income	929	-	929
Total	<u>308,172</u>	<u>52,197</u>	<u>360,369</u>
EXPENDITURE ON			
Raising funds	8,652	-	8,652
Charitable activities			
Charitable activities	-	23,333	23,333
Other	261,279	-	261,279
Total	<u>269,931</u>	<u>23,333</u>	<u>293,264</u>
NET INCOME	38,241	28,864	67,105
RECONCILIATION OF FUNDS			
Total funds brought forward	86,311	65,524	151,835
TOTAL FUNDS CARRIED FORWARD	<u>124,552</u>	<u>94,388</u>	<u>218,940</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & other equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2021 and 31 March 2022	18,675	18,400	37,075
DEPRECIATION			
At 1 April 2021	15,926	7,421	23,347
Charge for year	985	2,745	3,730
At 31 March 2022	16,911	10,166	27,077
NET BOOK VALUE			
At 31 March 2022	1,764	8,234	9,998
At 31 March 2021	2,749	10,979	13,728

All assets were used for charitable purposes.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	6,878	3,892
Other creditors	348	567
Accrued expenses	1,488	1,488
	8,714	5,947

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	124,552	(24,458)	(190)	99,904
Restricted funds				
Wise Drive	4,000	-	-	4,000
Jet and Ben	-	(190)	190	-
Insight	8,925	-	-	8,925
Haggrid	30,021	(8,973)	-	21,048
Cadet	6,377	(32)	-	6,345
IMOU	4,142	-	-	4,142
Paws up	27,128	1,189	-	28,317
Mini Police	12,088	(24)	-	12,064
Youth Enrichment Scheme	1,707	-	-	1,707
	94,388	(8,030)	190	86,548
TOTAL FUNDS	218,940	(32,488)	-	186,452

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,946	(244,404)	(24,458)
Restricted funds			
Jet and Ben	-	(190)	(190)
Haggrid	3,580	(12,553)	(8,973)
Cadet	13,171	(13,203)	(32)
IMOU	100	(100)	-
Paws up	11,880	(10,691)	1,189
Mini Police	-	(24)	(24)
	<u>28,731</u>	<u>(36,761)</u>	<u>(8,030)</u>
TOTAL FUNDS	<u>248,677</u>	<u>(281,165)</u>	<u>(32,488)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	86,311	38,241	124,552
Restricted funds			
Wise Drive	-	4,000	4,000
Insight	-	8,925	8,925
Haggrid	24,197	5,824	30,021
Cadet	6,116	261	6,377
IMOU	4,442	(300)	4,142
Paws up	29,062	(1,934)	27,128
Mini Police	-	12,088	12,088
Youth Enrichment Scheme	1,707	-	1,707
	<u>65,524</u>	<u>28,864</u>	<u>94,388</u>
TOTAL FUNDS	<u>151,835</u>	<u>67,105</u>	<u>218,940</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,172	(269,931)	38,241
Restricted funds			
Wise Drive	4,000	-	4,000
Insight	11,425	(2,500)	8,925
Haggrid	15,168	(9,344)	5,824
Cadet	3,914	(3,653)	261
IMOU	300	(600)	(300)
Paws up	1,015	(2,949)	(1,934)
Mini Police	16,375	(4,287)	12,088
	<u>52,197</u>	<u>(23,333)</u>	<u>28,864</u>
TOTAL FUNDS	<u>360,369</u>	<u>(293,264)</u>	<u>67,105</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	86,311	13,783	(190)	99,904
Restricted funds				
Wise Drive	-	4,000	-	4,000
Jet and Ben	-	(190)	190	-
Insight	-	8,925	-	8,925
Haggrid	24,197	(3,149)	-	21,048
Cadet	6,116	229	-	6,345
IMOU	4,442	(300)	-	4,142
Paws up	29,062	(745)	-	28,317
Mini Police	-	12,064	-	12,064
Youth Enrichment Scheme	1,707	-	-	1,707
	<u>65,524</u>	<u>20,834</u>	<u>190</u>	<u>86,548</u>
TOTAL FUNDS	<u>151,835</u>	<u>34,617</u>	<u>-</u>	<u>186,452</u>

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	528,118	(514,335)	13,783
Restricted funds			
Wise Drive	4,000	-	4,000
Jet and Ben	-	(190)	(190)
Insight	11,425	(2,500)	8,925
Haggrid	18,748	(21,897)	(3,149)
Cadet	17,085	(16,856)	229
IMOU	400	(700)	(300)
Paws up	12,895	(13,640)	(745)
Mini Police	16,375	(4,311)	12,064
	<u>80,928</u>	<u>(60,094)</u>	<u>20,834</u>
TOTAL FUNDS	<u>609,046</u>	<u>(574,429)</u>	<u>34,617</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted General Fund

The funds represent unrestricted resources available for general work of the charity.

Restricted Funds

1. **Jet & Ben** - Jet and Ben are two Labrador dogs who attend primary schools throughout County Durham and Darlington providing stranger danger and internet safety advice.
2. **Insight** - Insight is a substance and alcohol misuse programme aimed at educating parents and carers to understand current issues within their neighbourhood.
3. **Haggrid** - The HAGGRID project's mission is to ensure that young people in County Durham and Darlington area are seen as assets to their communities by raising their aspirations and developing them to ensure they achieve positive outcomes and improved community perceptions.
4. **Wise Drive** - Driver awareness programme targeting young people who are ready to learn to drive, offering education on how to stay safe, vehicle maintenance, purchasing and opportunities to learn more about the dangerous effects of driving under the influence.
5. **Cadet** - Youth engagement scheme for 13 to 17 -year-old children taking on community volunteering, education and outdoor adventure.
6. **IOMU** - Integrated Offender Management Unit - offering training/education to ex-offenders to get back into employment.
7. **Paws up** - Fund raising project to support re-homing of retired police dogs.
8. **Mini Police** - A project within Durham Constabulary. A fun and interactive volunteering opportunity for 9 to 11-year-old children. The Mini Police support the force priorities, through participation in community engagement events.
9. **Youth Enrichment Fund** - Targeting young people who fit a criteria of extreme poverty, suffered bereavement or have a mental health problem.

The transfer between funds related to expenditure on the Jet & Ben project from unrestricted funds.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022, or for the year ended 31 March 2021.

DURHAM AGENCY AGAINST CRIME LIMITED

England & Wales - Charity number 1018075

Accounts

REGISTERED COMPANY NUMBER: 02622660 (England and Wales)
REGISTERED CHARITY NUMBER: 1018075

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Durham Agency Against Crime Limited**

Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
Durham
DH1 1TW

Durham Agency Against Crime Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established to promote, for the public benefit in and around the County Durham and Darlington police force area, the protection of people and property from, and the prevention of, criminal acts in particular by:

- o Developing proactive projects to meet needs
- o Increasing positive perception of young people
- o Inspiring community confidence
- o Stimulating partnership and networking
- o Promoting innovative approaches to crime prevention and community safety
- o Funding, supporting and facilitating projects

Public benefit

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the Charity should undertake, either directly or in conjunction with others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Formed in 1991 the Durham Agency Against Crime has gone from strength to strength supporting and creating positive initiatives to reduce crime and the fear of crime to make County Durham and Darlington become a safe place to work, live and invest. The charity responds to meet the needs of communities and now focuses on working towards long term change, by educating, challenging behaviours and acts as a catalyst to local action by managing and facilitating integrated crime prevention and community safety programmes across County Durham and Darlington.

Its award winning projects have received regional and national recognition, which have adapted to meet local needs and trends with huge success. The charity relies on forging strong positive partnerships with various organisations who support the agency ensuring substantial outcomes.

FINANCIAL REVIEW

Reserves policy

The charity aims to retain sufficient free reserves on hand to facilitate the ongoing administration of the organisation for at least a period of 12 months. At 31 March 2021 this would approximate to £275,000. At 31 March 2021, the free reserves were £110,824, excluding fixed assets, which was sufficient to fund approximately three months of administration expenses. The charity continues to actively seek new sources of funding to maintain free reserves at the targeted level.

The charity receives the benefit of certain staff costs, including the executive manager and apprentice youth workers. No monetary amounts are recorded in the financial statements to reflect the market value of the financial benefit to the charity.

Review of financial statements

The charity held fund balances at the bank at 31 March 2021 of £211,159. Of these balances, £94,388 were restricted funds donated by companies, individuals, and other agencies to be used for specific activities. The balance of £116,771 unrestricted funds is to meet the running costs of the agency.

Donations continue to be received from individuals, companies and other sources to meet the administration costs of the charity. During the year to 31 March 2021 unrestricted income exceeded unrestricted expenditure by £38,241. The directors are aware that an administration charge can be levied on the restricted funds if administration costs are not going to be met by unrestricted income.

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the charitable company being wound up every member of the company undertakes to contribute such amount as may be required (not exceeding one pound) to the company's assets while he is a member or within one year after he ceases to be a member.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of the charity law and under the company's Articles are known as Members of the Board. Under the requirements of the Memorandum and Articles of Association the maximum number of Members of the Board shall be determined by the company in a General Meeting, but until so fixed there shall be no maximum number. The minimum number of Members of the Board shall be three. The Board shall have the power at any time, and from time to time, to appoint any person to be a Member of the Board either to fill a casual vacancy or as an additional Member of the Board.

Due to the nature of the company and its role focusing on young people and business crime, Members elected to the Board are recruited from such areas as the police service, fire and rescue service, probation service, youth engagement service, community safety service as well as Chief Executives of local businesses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02622660 (England and Wales)

Registered Charity number

1018075

Registered office

The Old Courthouse
Newcastle Road
Chester le Street
Co Durham
DH3 3UA

Trustees

J A Pratt
M Collins
A J Baker
I H Wood
M Barton
J Booth
A Watson
P J Thompson
P S Conway
A L Holliday
R S Smith
J Farrell

Executive Manager

B Russell

Company Secretary

M Collins

**Report of the Trustees
for the Year Ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gary Ellis BA BFP FCA

Institute of Chartered Accountants of England and Wales

Clive Owen LLP

Chartered Accountants

Kepier House

Belmont Business Park

Durham

DH1 1TW

Approved by order of the board of trustees on 18 November 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M. Collins', enclosed within a circular stamp or seal.

M Collins - Trustee

**Independent Examiner's Report to the Trustees of
Durham Agency Against Crime Limited**

Independent examiner's report to the trustees of Durham Agency Against Crime Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gary Ellis BA BFP FCA
Institute of Chartered Accountants of England and Wales
Clive Owen LLP
Chartered Accountants
Kepier House
Belmont Business Park
Durham
DH1 1TW

18 November 2021

Durham Agency Against Crime Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	303,318	-	303,318	310,451
Charitable activities	5				
Charitable activities		-	52,197	52,197	70,554
Other trading activities	3	3,925	-	3,925	3,750
Investment income	4	<u>929</u>	<u>-</u>	<u>929</u>	<u>1,309</u>
Total		308,172	52,197	360,369	386,064
EXPENDITURE ON					
Raising funds	6	8,652	-	8,652	11,085
Charitable activities	7				
Charitable activities		-	23,333	23,333	86,960
Other		<u>261,279</u>	<u>-</u>	<u>261,279</u>	<u>310,595</u>
Total		269,931	23,333	293,264	408,640
NET INCOME/(EXPENDITURE)		38,241	28,864	67,105	(22,576)
RECONCILIATION OF FUNDS					
Total funds brought forward		86,311	65,524	151,835	174,411
TOTAL FUNDS CARRIED FORWARD		<u>124,552</u>	<u>94,388</u>	<u>218,940</u>	<u>151,835</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Durham Agency Against Crime Limited (Registered number: 02622660)

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	13,728	-	13,728	14,928
CURRENT ASSETS					
Cash at bank		116,771	94,388	211,159	145,799
CREDITORS					
Amounts falling due within one year	14	(5,947)	-	(5,947)	(8,892)
NET CURRENT ASSETS		<u>110,824</u>	<u>94,388</u>	<u>205,212</u>	<u>136,907</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,552</u>	<u>94,388</u>	<u>218,940</u>	<u>151,835</u>
NET ASSETS		<u>124,552</u>	<u>94,388</u>	<u>218,940</u>	<u>151,835</u>
FUNDS	15				
Unrestricted funds				124,552	86,311
Restricted funds				<u>94,388</u>	<u>65,524</u>
TOTAL FUNDS				<u>218,940</u>	<u>151,835</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2021 and were signed on its behalf by:


M Collins - Trustee

The notes form part of these financial statements

Durham Agency Against Crime Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The charity has operated a number of different projects that contribute to its aims and objectives during the year, details of the projects are given in note 15.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & other equipment	- 20% - 33% on cost
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively for charitable purposes. The charity is not exempt from Value Added Tax. Irrecoverable Value Added Tax is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical areas of judgement and key estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation - Depreciation is calculated so as to write off the cost of an asset, less residual value, over the economic life of that asset. An estimate of the useful life of assets is detailed in the depreciation accounting policy. The value of depreciation charge during the year was £4,184.

Financial instruments

The charitable company has financial assets and financial 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.

Government grants

Capital based grants are credited to the profit and loss account in equal instalments, over the estimated useful life of the related asset.

Revenue based grants are credited to the profit and loss account on receipt.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	266,557	310,451
Government grants	<u>36,761</u>	<u>-</u>
	<u>303,318</u>	<u>310,451</u>

Income from donations was £303,318 (2020: £310,451) which was unrestricted in the current and previous year.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Bonus Ball income	<u>3,925</u>	<u>3,750</u>

Income from other trading activities was £3,925 (2020: £3,750) which was unrestricted in the current and previous year.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	<u>929</u>	<u>1,309</u>

Investment income was £929 (2020: £1,309) which was unrestricted during the current and previous year.

5. INCOME FROM CHARITABLE ACTIVITIES

Activity	2020	2020
	£	£
Mini Police	16,375	22,587
Haggrid	15,168	23,929
Paws Up	1,015	9,968
Cadet	3,914	8,770
Wise Drive	4,000	-
Insight	11,425	4,000
IMOU	<u>300</u>	<u>1,300</u>
	<u>52,197</u>	<u>70,554</u>

Income from charitable activities was £52,197 (2020: £70,554) which was restricted in the current and previous year.

6. RAISING FUNDS

Raising funds	2020	2020
	£	£
Fundraising events	1,800	4,233
Rent	<u>6,852</u>	<u>6,852</u>
	<u>8,652</u>	<u>11,085</u>

Expenditure on raising funds was £8,652 (2020: £11,085) which was unrestricted during the current and previous year.

7. CHARITABLE ACTIVITIES COSTS

Activity	2020	2020
	£	£
Mini Police	4,287	29,162
Haggrid	9,344	16,724
Paws Up	2,949	15,588
Cadet	3,653	8,074
IMOU	600	750
Jet and Ben	-	150
Insight	2,500	7,265
Support costs	<u>-</u>	<u>9,247</u>
	<u>23,333</u>	<u>86,960</u>

Expenditure on charitable activities was £23,333 (2020: £86,960) of which £nil was unrestricted (2020: £9,247) and £23,333 was restricted (2020: £77,713).

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. SUPPORT COSTS

Support costs	2021	2020
	£	£
Management	253,147	300,872
Governance	<u>8,132</u>	<u>9,723</u>
	<u>261,279</u>	<u>310,595</u>

Expenditure on support costs was £261,279 (2020: £310,595) which was unrestricted in the current and previous year.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,184	3,738
Independent examination fees	<u>1,558</u>	<u>1,558</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	209,562	193,156
Social security costs	7,734	12,629
Other pension costs	<u>2,072</u>	<u>2,478</u>
	<u>219,368</u>	<u>208,263</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	<u>13</u>	<u>11</u>
Administration/Project delivery		

No employees received emoluments in excess of £60,000.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	310,451	-	310,451
Charitable activities			
Charitable activities	-	70,554	70,554
Other trading activities	3,750	-	3,750
Investment income	<u>1,309</u>	<u>-</u>	<u>1,309</u>
Total	315,510	70,554	386,064
 EXPENDITURE ON			
Raising funds	11,085	-	11,085
Charitable activities			
Charitable activities	9,247	77,713	86,960
Other	<u>310,595</u>	<u>-</u>	<u>310,595</u>
Total	<u>330,927</u>	<u>77,713</u>	<u>408,640</u>
 NET INCOME/(EXPENDITURE)	(15,417)	(7,159)	(22,576)
Transfers between funds	<u>(5,952)</u>	<u>5,952</u>	<u>-</u>
Net movement in funds	(21,369)	(1,207)	(22,576)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>107,680</u>	<u>66,731</u>	<u>174,411</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>86,311</u></u>	<u><u>65,524</u></u>	<u><u>151,835</u></u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings & other equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2020	15,691	18,400	34,091
Additions	<u>2,984</u>	<u>-</u>	<u>2,984</u>
At 31 March 2021	<u>18,675</u>	<u>18,400</u>	<u>37,075</u>
DEPRECIATION			
At 1 April 2020	15,401	3,762	19,163
Charge for year	<u>525</u>	<u>3,659</u>	<u>4,184</u>
At 31 March 2021	<u>15,926</u>	<u>7,421</u>	<u>23,347</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,749</u>	<u>10,979</u>	<u>13,728</u>
At 31 March 2020	<u>290</u>	<u>14,638</u>	<u>14,928</u>

All assets were used for charitable purposes.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	3,892	6,948
Other creditors	567	456
Accrued expenses	<u>1,488</u>	<u>1,488</u>
	<u>5,947</u>	<u>8,892</u>

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	86,311	38,241	124,552
Restricted funds			
Wise Drive	-	4,000	4,000
Insight	-	8,925	8,925
Haggrid	24,197	5,824	30,021
Cadet	6,116	261	6,377
IMOU	4,442	(300)	4,142
Paws up	29,062	(1,934)	27,128
Mini Police	-	12,088	12,088
Youth Enrichment Scheme	<u>1,707</u>	<u>-</u>	<u>1,707</u>
	<u>65,524</u>	<u>28,864</u>	<u>94,388</u>
TOTAL FUNDS	<u>151,835</u>	<u>67,105</u>	<u>218,940</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,172	(269,931)	38,241
Restricted funds			
Wise Drive	4,000	-	4,000
Insight	11,425	(2,500)	8,925
Haggrid	15,168	(9,344)	5,824
Cadet	3,914	(3,653)	261
IMOU	300	(600)	(300)
Paws up	1,015	(2,949)	(1,934)
Mini Police	<u>16,375</u>	<u>(4,287)</u>	<u>12,088</u>
	<u>52,197</u>	<u>(23,333)</u>	<u>28,864</u>
TOTAL FUNDS	<u>360,369</u>	<u>(293,264)</u>	<u>67,105</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	107,680	(15,417)	(5,952)	86,311
Restricted funds				
Jet and Ben	-	(150)	150	-
Insight	-	(3,265)	3,265	-
Haggrid	16,992	7,205	-	24,197
Cadet	5,420	696	-	6,116
IMOU	3,892	550	-	4,442
Paws up	34,682	(5,620)	-	29,062
Mini Police	4,038	(6,575)	2,537	-
Youth Enrichment Scheme	<u>1,707</u>	<u>-</u>	<u>-</u>	<u>1,707</u>
	<u>66,731</u>	<u>(7,159)</u>	<u>5,952</u>	<u>65,524</u>
TOTAL FUNDS	<u>174,411</u>	<u>(22,576)</u>	<u>-</u>	<u>151,835</u>

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,510	(330,927)	(15,417)
Restricted funds			
Jet and Ben	-	(150)	(150)
Insight	4,000	(7,265)	(3,265)
Haggrid	23,929	(16,724)	7,205
Cadet	8,770	(8,074)	696
IMOU	1,300	(750)	550
Paws up	9,968	(15,588)	(5,620)
Mini Police	<u>22,587</u>	<u>(29,162)</u>	<u>(6,575)</u>
	<u>70,554</u>	<u>(77,713)</u>	<u>(7,159)</u>
TOTAL FUNDS	<u>386,064</u>	<u>(408,640)</u>	<u>(22,576)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	107,680	22,824	(5,952)	124,552
Restricted funds				
Wise Drive	-	4,000	-	4,000
Jet and Ben	-	(150)	150	-
Insight	-	5,660	3,265	8,925
Haggrid	16,992	13,029	-	30,021
Cadet	5,420	957	-	6,377
IMOU	3,892	250	-	4,142
Paws up	34,682	(7,554)	-	27,128
Mini Police	4,038	5,513	2,537	12,088
Youth Enrichment Scheme	<u>1,707</u>	<u>-</u>	<u>-</u>	<u>1,707</u>
	<u>66,731</u>	<u>21,705</u>	<u>5,952</u>	<u>94,388</u>
TOTAL FUNDS	<u>174,411</u>	<u>44,529</u>	<u>-</u>	<u>218,940</u>

Durham Agency Against Crime Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	623,682	(600,858)	22,824
Restricted funds			
Wise Drive	4,000	-	4,000
Jet and Ben	-	(150)	(150)
Insight	15,425	(9,765)	5,660
Haggrid	39,097	(26,068)	13,029
Cadet	12,684	(11,727)	957
IMOU	1,600	(1,350)	250
Paws up	10,983	(18,537)	(7,554)
Mini Police	38,962	(33,449)	5,513
	<u>122,751</u>	<u>(101,046)</u>	<u>21,705</u>
TOTAL FUNDS	<u>746,433</u>	<u>(701,904)</u>	<u>44,529</u>

Movement on individual funds are shown above.

The purpose of each fund is as follows:

Unrestricted General Fund

The funds represent unrestricted resources available for general work of the charity.

Restricted Funds

- Jet & Ben** - Jet and Ben are two Labrador dogs who attend primary schools throughout County Durham and Darlington providing stranger danger and internet safety advice.
- Insight** - Insight is a substance and alcohol misuse programme aimed at educating parents and carers to understand current issues within their neighbourhood.
- Haggrid** - The HAGGRID project's mission is to ensure that young people in County Durham and Darlington area are seen as assets to their communities by raising their aspirations and developing them to ensure they achieve positive outcomes and improved community perceptions.
- Wise Drive** - Driver awareness programme targeting young people who are ready to learn to drive, offering education on how to stay safe, vehicle maintenance, purchasing and opportunities to learn more about the dangerous effects of driving under the influence.
- Cadet** - Youth engagement scheme for 13 to 17 -year-old children taking on community volunteering, education and outdoor adventure.
- IOMU** - Integrated Offender Management Unit - offering training/education to ex-offenders to get back into employment.
- Paws up** - Fund raising project to support re-homing of retired police dogs.
- Mini Police** - A project within Durham Constabulary. A fun and interactive volunteering opportunity for 9 to 11-year-old children. The Mini Police support the force priorities, through participation in community engagement events.
- Youth Enrichment Scheme** - Targeting young people who fit a criteria of extreme poverty, suffered bereavement or have a mental health problem.

Durham Agency Against Crime Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021, or for the year ended 31 March 2020.