

Company Registration No. 03328436 (England and Wales)
Registered Charity Number : 1064922

Lancashire Partnership Against Crime Limited

**Report of the Trustees and Financial Statements
for the Year Ended 31 March 2021**

(Limited by Guarantee)

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
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FOR THE YEAR ENDED 31 MARCH 2021

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LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

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 and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

03328436 (England and Wales)

Registered Charity Number

1064922

Registered Office

PO Box 78
County Hall
Preston
PR1 8HX

Trustees

David Ronald Smith (Chairman) OBE
John Barnett MBE DL
Roger James Dudley Berry
Phillip Neil Davidson
Ann Dean DL
Adrian French
Graham Leonard George Gooch
Clive Grunshaw
Dr Allison Elizabeth Jones PhD
Dennis Mendoros OBE DL
Katherine O'Connor MA Dipm MCIM
Amanda Parker JP DL
Wendy Ann Walker QPM
Suzana Sheldon-Edwards DL CMgr, FCMI, FRSA
Edwin John Walsh MBE
Altaf Hussain Yusuf

Company Secretary

Laura Sales

Auditors

MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

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. The Memorandum and Articles of Association were amended and approved on 29 June 2017 and the amended constitution is as follows;

The Charity has two statutory classes of director, A directors and B directors.

The following permanent organisations have the power to appoint A directors as follows:-

Lancashire Constabulary – 1
Lancashire County Council - 1
The Police and Crime Commissioner – 1
Lancashire District Leaders Group - 1

Class A directors have the power to appoint Class B directors.

Training is provided for Directors as required.

Related party

LANPAC Limited is a wholly owned subsidiary of the charity. A summary of the transactions undertaken with LANPAC during the year is set out in note 9 of the financial statements.

OBJECTIVES AND ACTIVITIES

Aim of the Charity

The Lancashire Partnership Against Crime was established in 1992 and is a partnership of Lancashire Businesses, Public Services and Voluntary organisations working together to reduce levels of crime and disorder across Lancashire, Blackpool and Blackburn with Darwen. The Partnership has charitable status and is a company limited by guarantee which raises valuable additional resources through fundraising events, charitable donations and grants. The aim of the charity is to promote the prevention and reduction of crime and anti-social behaviour in Lancashire and to support initiatives that lead to increased community safety and better quality of life for our region's residents and visitors.

Achievements in the year

The Charity's main activity continues to be the payment of grants for projects linked to the prevention of crime. Many of the schemes the charity helps were designed to reassure and protect the vulnerable and elderly, reduce incidents of criminal damage and anti-social behaviour, reduce vehicle crime and domestic burglaries in addition to engaging with young people to introduce them into constructive leisure time activities.

The charity continues to award grants on application. Each grant application is reviewed and authorised where it is considered to satisfy the objectives of the charity.

In establishing the objectives and activities of the Charity, the Directors have had due regard to the guidance published by the Charity Commission on public benefit.

During the year, the charity awarded 84 grants to various organisations and hosted a successful conference on Crime Prevention.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Our Funding

Established in 1992 the Lancashire Partnership Against Crime has gone from strength to strength with over £4 million being allocated towards projects county-wide, providing a significant addition to community safety and prosperity and making a real difference to the community of Lancashire.

Funds are raised in the charity largely from donations. Through the trading subsidiary, LANPAC Limited, we also raise funds from various events and the annual membership fee received from our members. LANPAC members represent the complete spectrum of Lancashire's businesses and public services, including the police, local authorities, national companies with branches in the county, small local firms, places of worship and even sole traders. No organisation is too large or small and our graduated system of membership fees is designed to ensure that no one is excluded. We believe that our members exemplify the best of Lancashire, people who understand the importance of corporate social responsibility and its growing impact, both on their working environment and the way they themselves are perceived by their customers.

The charity or any person on behalf of the charity does not raise funds from the public by fundraising and does not use professional fundraisers.

Our Members

The support of our members is vital to our success. We encourage partnership working and encourage matched funding being sought to complement any monies allocated by LANPAC to pump-prime projects. As a result, this has multiplied our initial outlay fourfold, so that, in real terms, for every £400 donated to LANPAC in the form of a membership fee, it is in reality worth £1,600 to our charity

Financial review

Total incoming resources for the year were £194,243 (2020: £206,830). Total resources expended were £216,426 (2020: £191,040). The charity had net outgoing resources of £35,507 (2020: £15,790 incoming).

Reserves policy

The free reserves of the Charity as at 31 March 2021 were £123,681 (2020: £129,681). The directors are regularly promoting grant applications, however grants awarded depend on the volume and quality of applications received.

Investment powers

Under the Articles of Association the Directors have the power to expand the funds of the company in such a manner as they shall consider most beneficial for the achievement of the objects.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The main risk to the charity is ensuring that grants are awarded to bona fide projects. All projects applications are reviewed and the projects visited wherever possible.

Going concern

The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. The expenditure of the charity is variable with few fixed costs. Income is not expected to reduce significantly and projects are continuing where possible. As a result, the Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for a period of at least twelve months from the date of the signing of the accounts.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Remuneration of key management personnel

The salary of the key management personnel is met by Lancashire Constabulary and is in accordance with the relevant Lancashire Constabulary remuneration scales.

PLANS FOR FUTURE PERIODS

The Charity plans to continue its grant making activities and to reduce reserves through the awarding of larger amounts to suitable bigger projects. The Charity will also provide practical support in the form of conferences, particularly in those areas which are seen as priorities.

AUDITOR

A resolution to re-appoint MHA Moore and Smalley was approved at the Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Lancashire Partnership Against Crime Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

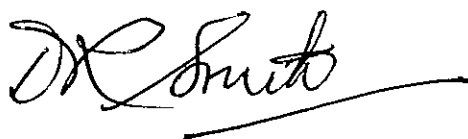
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 2/6/21 and were signed on its behalf by :

David Ronald Smith OBE – Trustee



LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Lancashire Partnership Against Crime Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

Other Information

The other information comprises the information included in the Report to the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

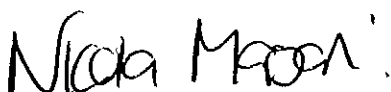
This description forms part of our auditor's report.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola Mason FCA DChA (Senior Statutory Auditor)
for and on behalf of MHA Moore and Smalley

Richard House
9 Winckley Square
Preston
PR1 3HP

Date7/7/2021.....

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

Income and endowments from	Note	Unrestricted general funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations and legacies	2	25,577	168,383	193,960	186,932
Charitable activities	3	-	220	220	120
Investments	4	63	-	63	19,778
Total incoming resources		25,640	168,603	194,243	206,830
Expenditure on					
Charitable activities	5	31,673	190,603	222,276	191,040
Total resources expended		31,673	190,603	222,276	191,040
Net (outgoing) / incoming resources		(6,033)	(22,000)	(28,033)	15,790
Transfers		33	(33)	-	-
Reconciliation of funds					
Balances brought forward at 1 April 2020	12	129,681	26,949	156,630	140,840
Balances carried forward at 31 March 2021	12	123,681	4,916	128,597	156,630

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

			2021	2020
		Unrestricted fund	Restricted funds	Total funds
	Note	£	£	£
Investments	9	2	-	2
Current assets				
Debtors	10	33,224	-	33,224
Cash at bank		108,489	19,126	127,615
		141,713	19,126	160,839
Current liabilities				
Amounts falling due within one year	11	(18,034)	(14,210)	(32,244)
Net current assets		123,679	4,916	128,595
Net assets		123,681	4,916	128,597
Represented by:				
Unrestricted funds	12	123,681	-	123,681
Restricted funds	12	-	4,916	4,916
		123,681	4,916	128,597

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

The financial statements were approved by the Board of Trustees on 2/6/21 and were signed on its behalf by:



David Ronald Smith OBE – Trustee
Company Registration No. 03328436 (England and Wales)

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

Basis of preparing the financial statements

Lancashire Partnership Against Crime Limited is a incorporated charity in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are in the detailed in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. The expenditure of the charity is variable with few fixed costs. Income is not expected to reduce significantly and projects are continuing where possible. As a result, the Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for a period of at least twelve months from the date of the signing of the accounts.

Income recognition

Grants and other donations – income from donations is included are included when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Gift aid donations – the subsidiary company, LANPAC Limited covenants to pay to the partnership a sum equal to 100% of the annual taxable profit of the company for each accounting period. This is accounted for when received.

Interest receivable – interest is included when receivable by the charity.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Income recognition

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants, conferences, professional fees

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity

Investments

Investments in subsidiaries are measured at cost less impairment

Future commitments

Future commitments are to be met from future income. Such commitments are not provided for until the relevant expenditure becomes due.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Judgements and key sources of estimation uncertainty

There are no judgements or key sources of estimation.

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 funds is included in the notes to the financial statements.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations	16	25,577	105,716	131,293	125,683
Donation in kind	7	-	62,667	62,667	61,249
		25,577	168,383	193,960	186,932

The charity also benefits from using office space at Lancashire Constabulary but the value of this cannot be measured with reasonable accuracy.

Prior year

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Donations	16	44,773	80,910	125,683	119,719
Donation in kind	7	-	61,249	61,249	53,325
		44,773	142,159	186,932	173,044

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted general funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Shrievally Rose Ball grant	-	100	100	-
Supporting police cadets	-	120	120	120
	-	220	220	120

Prior year income relates to restricted funds.

4. INVESTMENT INCOME

	Unrestricted general funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Deposit account interest	63	-	63	286
Income donated by the subsidiary company	-	-	-	19,492
	63	-	63	19,778

Prior year income relates to unrestricted funds

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. CHARITABLE ACTIVITIES COSTS

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Project expenditure	17	24,631	125,793	150,424	122,845
Bank charges		51	-	51	88
Conference costs		2,991	2,143	5,134	3,052
Wages and salaries		-	62,667	62,667	61,249
Governance costs		4,000	-	4,000	3,806
		31,673	190,603	222,276	191,040

Prior year

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Project expenditure	17	34,184	88,661	122,845	131,973
Bank charges		88	-	88	58
Supporting police cadets		-	-	-	130
Conference costs		3,052	-	3,052	8,346
Wages and salaries		-	61,249	61,249	53,325
Governance costs		3,806	-	3,806	3,885
		41,130	149,910	191,040	197,717

6. NET INCOMING/(OUTGOING) RESOURCES

Net income/(expenditure) is stated after charging

	2021 £	2020 £
Auditors' remuneration - audit (inc VAT)	2,720	2,550
Auditors' remuneration - other services (inc VAT)	1,280	1,256

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. STAFF COSTS

	2021	2020
Note	£	£
Wages and salaries	54,195	53,415
National Insurance contributions	3,380	4,545
Pension contributions	5,092	3,289
	<hr/>	
8	62,667	61,249
	<hr/>	

There are 2 employees (2020: 2). No employees received total employee benefits (excluding employer pension costs) of more than £60,000

Key management personnel

The remuneration (including National Insurance and pension contributions) in respect of key management personnel for the year included above was £41,746.

8. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or other benefits for services as a trustee for the year ended 31 March 2021, nor for the year ended 31 March 2020. One of the trustees is jointly responsible for the day to day administration of the charity and its subsidiary and the cost of these services (together with the cost of other administrative staff) is met by Lancashire Constabulary and shown as both a donation in kind (Note 2) and expenditure (Note 7).

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

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. FIXED ASSET INVESTMENTS

	2021	2020
	£	£
Investment in subsidiary company - LANPAC Limited	2	2
	<hr/>	<hr/>
	2	2
	<hr/>	<hr/>

LANPAC Limited (company number 03365702).

Class of share:	% holding
Ordinary	100

	2021	2020
	£	£
Fixed assets	1,300	-
Current assets	61,693	46,161
Current liabilities	(6,868)	(3,304)
	<hr/>	<hr/>
	56,125	42,857
	<hr/>	<hr/>

Aggregate capital £2 and reserves	56,125	42,857
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Turnover	39,612	30,306
Cost of sales and administrative expenses	(10,214)	(8,048)
Donations	(11,900)	-
Distributions to parent charity under gift aid	-	(19,492)
Bank interest receivable	15	85
Corporation tax	(4,245)	-
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Retained profit less distributions	13,268	2,851
	<hr/>	<hr/>

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued income	33,224	20,000
	33,224	20,000

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Amounts due to subsidiary undertaking	14,309	5,515
Unpaid share capital in subsidiary	2	2
Accruals for grants payable	8,460	-
Accruals and deferred income	9,473	3,513
	32,244	9,030

12. MOVEMENT IN FUNDS

Current year	Brought forward 01/04/2020 £	Incoming resources £	Resources expended £	Transfers	Carried forward 31/03/2021 £
Unrestricted funds					
General fund	129,681	25,640	(31,673)	33	123,681
Restricted funds					
Police cadets	1,580	120	-	(33)	1,667
Police Crime Commissioner Fund	25,369	105,716	(127,836)	-	3,249
Shrievally Rose Ball	-	100	(100)	-	-
Donation in kind	-	62,667	(62,667)	-	-
Total restricted funds	26,949	168,603	(190,603)	(33)	4,916
Total funds	156,630	194,243	(222,276)	-	128,597

The balances on the restricted funds represent donations received which have not yet been allocated to projects. The balance on the Police Crime Commissioner Fund is for projects under the Community Action Fund. The balance owed to the police cadets was paid after the year end.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

12. MOVEMENT IN FUNDS

Prior year	Brought forward 01/04/2019 £	Incoming resources £	Resources expended £	Transfers	Carried forward 31/03/2020 £
Unrestricted funds					
General fund	106,260	64,551	(41,130)	-	129,681
Restricted funds					
Police cadets	1,460	120	-	-	1,580
Police Crime Commissioner Fund	33,120	80,910	(88,661)	-	25,369
Donation in kind	-	61,249	(61,249)	-	-
Total restricted funds	34,580	142,279	(149,910)	-	26,949
Total funds	140,840	206,830	(191,040)	-	156,630

13. NET ASSETS FUND

The current year split of assets by fund is included on the balance sheet. The split for prior year is as follows:

	Unrestricted fund £	Restricted funds £	2020 Total funds £
Investments	2	-	2
Current assets	138,709	26,949	165,658
Current liabilities	(9,030)	-	(9,030)
Total funds	129,681	26,949	156,630

14. RELATED PARTY DISCLOSURES

During the year, the following transactions have taken place between The Lancashire Partnership Against Crime Limited and its subsidiary company LANPC Limited.

Distributions received from LANPAC Limited in the year were £Nil. (2020: £19,492).

Included within creditors is a balance due to LANPAC Limited of £14,309 (2020: £5,515).

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

15. EVENTS AFTER THE REPORTING DATE

In accordance with the latest ICAEW guidance, donations by a trading subsidiary to its parent charity cannot be recognised as an expense but must be recognised as a distribution.

Distributions can only be recognised when they are paid or when a legal obligation for their payment is created. The distribution for the year ended 31 March 2021 of £16,213. will be made by the subsidiary and recognised as income of the Charity in the year ending 31 March 2022.

16. DONATIONS RECEIVED

During the year the following donations were received in furtherance of the company's objectives.

	2021 £
Police Property Act Fund	20,819
Other income	4,759
Police and Crime Commissioner Lancashire Fund	105,715
	<hr/>
Total	131,293
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LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

17. PROJECT EXPENDITURE

During the year the following project expenditure was incurred in furtherance of the company's objectives.

Police and Crime Commissioner Grant awards	2021 £
ACAYA CIC	3,000
Adullam Programme	2,200
Bahja Initiative	3,000
Blackpool Community	5,000
Bodies in Motion	2,850
Broadgate and French	2,960
Broadgate Resident	2,400
Brookfield Safe	1,934
Chorley Shed	992
Community Network	3,000
Deepdale Community	3,000
East Cliff Residents	439
Empower the Invisible	3,000
Fishwick Milan	3,000
Fishwick Rangers	3,000
Freestyle	2,758
Heysham Mossgate	600
Incredible Edible	2,600
Jinnah Develop Heartstone	3,000
Just Good Friends	2,500
Lancashire Boxing	1,500
Last legs	1,500
LGBT Out in the bay	3,000
Menhear CIC	1,800
Moor Nook Youth	2,940
Nelson FC in the community	6,000
One Voice Blackburn	3,000
Parkwatch	2,585
Preston Community Hub	3,000
Project Fit Ptwn	2,000
RAFT	2,750
Release IV	3,000
Sabden Village	1,200
SAS Right CIC	3,000
Skelmersdale Ecu	2,910
Skipton Building Society- ZS Defence	2,000
Skool Street	4,920
South West Lancs	2,760
Sporting Challenge	3,000
Stable Lives	2,900
The Billy Project	3,000
Tribal Project	3,000
U2 GET FIT	2,700
Watch Us Grow	3,000
West Lancs The Ark	2,650
Wot Wud You Do Ltd	2,900
ZS Defence Academy	3,000
Unspent grants from previous years	(1,455)
	<hr/>
Subtotal - carry forward to next page	125,793
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LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

16. PROJECT EXPENDITURE (continued)

	2021
	£
Subtotal from previous page	125,793
General Grants	
Anthony Tuson	46
BWD BC	2,500
CCTV Direct	194
Disklok UK Limited	450
GPC Jammmer Pilot	5,215
Harwoods mobiles - grant CSI	720
Homeless Haircut	3,000
JNE security	120
Lancaster & Bay	1,000
Lisa Morgan - Project	291
Lancashire Constabulary	11,705
Mr R A E Caterall	64
No excuse for abuse grant	1,114
Radios for PCSOS	252
Ribble Valley- Reach Out	150
Rossendale Borough - Reach Out	150
SOLO	1,433
Tanterton	1,000
The range- project	110
Unspent grants from previous years	(4,883)
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Total general grants and donations	24,631
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Total grants made	150,424