

**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 2022**

**(Limited by Guarantee)**

**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31 MARCH 2022

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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 2022. 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  
Philip 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  
Andrew James Snowden  
Russell Millhouse

Resigned 14 May 2021

Appointed 14 May 2021

Appointed 14 May 2021

### Company Secretary

Laura Sales

### Accountants

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 2022**

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### **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 52 grants to various organisations and hosted two successful conferences on rural crime Prevention.

# **LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **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 £101,650 (2021: £194,243). Total resources expended were £108,709 (2021: £222,276). The charity had net outgoing resources of £7,059 (2021: £28,033).

### **Reserves policy**

The free reserves of the Charity as at 31 March 2022 were £115,829 (2021: £123,681). 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 2022**

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### **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.

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

26/09/2022

Approved by the Board of Trustees on ..... and were signed on its behalf by :

A handwritten signature in blue ink, appearing to read 'DR Smith', with a stylized flourish at the end.

**David Ronald Smith OBE – Trustee**

# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

FOR THE YEAR ENDED 31 MARCH 2022

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 22 which are set out on pages 8 to 20.

### Responsibilities and basis of report

As the charity 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 company'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 that in any material respect:

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.

Signed: *Nicola Mason*

.....  
**Nicola Mason FCA DChA**

MHA Moore and Smalley

Richard House

Winckley Square

Preston

PR1 3HP

28/09/2022 ..... Date

# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted general funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from</b>	<b>Note</b>				
Donations and legacies	2	26,449	58,875	85,324	193,960
Charitable activities	3	-	100	100	220
Investments	4	16,226	-	16,226	63
<b>Total incoming resources</b>		<b>42,675</b>	<b>58,975</b>	<b>101,650</b>	<b>194,243</b>
<b>Expenditure on</b>					
Charitable activities	5	50,527	58,182	108,709	222,276
<b>Total resources expended</b>		<b>50,527</b>	<b>58,182</b>	<b>108,709</b>	<b>222,276</b>
<b>Net (outgoing) / incoming resources</b>		<b>(7,852)</b>	<b>793</b>	<b>(7,059)</b>	<b>(28,033)</b>
<b>Transfers</b>		-	-	-	-
<b>Reconciliation of funds</b>					
Balances brought forward at 1 April 2021	12	123,681	4,916	128,597	156,630
<b>Balances carried forward at 31 March 2022</b>	<b>12</b>	<b>115,829</b>	<b>5,709</b>	<b>121,538</b>	<b>128,597</b>



# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2022

			2022	2021
		Unrestricted fund	Restricted funds	Total funds
	Note	£	£	£
Investments	9	2	-	2
Current assets				
Debtors	10	-	-	33,224
Cash at bank		148,159	5,709	127,615
		148,159	5,709	160,839
Current liabilities				
Amounts falling due within one year	11	(32,332)	-	(32,244)
Net current assets		115,827	5,709	128,595
Net assets		115,829	5,709	128,597
Represented by:				
Unrestricted funds	12	115,829	-	123,681
Restricted funds	12	-	5,709	4,916
		115,829	5,709	128,597

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

26/09/2022

The financial statements were approved by the Board of Trustees on ..... 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 2022

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### 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 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 2022

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### 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 2022**

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**2. DONATIONS**

	<b>Note</b>	<b>Unrestricted general funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	16	26,549	-	<b>26,549</b>	131,293
Donation in kind	7	-	58,875	<b>58,875</b>	62,667
		26,549	58,875	<b>85,424</b>	193,960

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

**Prior year**

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

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**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted general funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Shrievally Rose Bowl grant	-	100	100	100
Supporting police cadets	-	-	-	120
	-	100	100	220

Prior year income relates to restricted funds.

**4. INVESTMENT INCOME**

	<b>Unrestricted general funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Deposit account interest	13	-	13	63
Income donated by the subsidiary company	16,213	-	16,213	-
	16,226	-	16,226	63

Prior year income relates to unrestricted funds

# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

### 5. CHARITABLE ACTIVITIES COSTS

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Project expenditure	17	39,324	(693)	38,631	150,424
Bank charges		49	-	49	51
Conference costs		7,105	-	7,105	5,134
Wages and salaries		-	58,875	58,875	62,667
Governance costs		4,049	-	4,049	4,000
		50,527	58,182	108,709	222,276

Prior year

	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

### 6. NET INCOMING/(OUTGOING) RESOURCES

Net income / (expenditure) is stated after charging

	2022 £	2021 £
Auditors' remuneration - audit (inc VAT)	-	2,720
Auditors' remuneration - other services (inc VAT)	-	1,280
Accountancy fees	4,049	-

**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**7. STAFF COSTS**

	<b>Note</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Wages and salaries		<b>50,322</b>	54,195
National Insurance contributions		<b>3,419</b>	3,380
Pension contributions		<b>5,134</b>	5,092
	<b>8</b>	<b>58,875</b>	62,667

There are 2 employees (2021: 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 £42,171.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

No trustees received remuneration or other benefits for services as a trustee for the year ended 31 March 2022, nor for the year ended 31 March 2021. 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 2022, nor for the year ended 31 March 2021.

**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**9. FIXED ASSET INVESTMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Investment in subsidiary company - LANPAC Limited	<b>2</b>	<b>2</b>
	<hr/>	<hr/>
	<b>2</b>	<b>2</b>
	<hr/>	<hr/>

LANPAC Limited (company number 03365702).

<b>Class of share:</b>	<b>% holding</b>
Ordinary	<hr/> <b>100</b>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fixed assets	1,300	<b>1,300</b>
Current assets	69,581	61,693
Current liabilities	(3,394)	(6,868)
	<hr/> <b>67,487</b>	<hr/> 56,125

Aggregate capital £2 and reserves	<hr/> <b>67,487</b>	<hr/> 56,125
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Turnover	39,032	39,612
Cost of sales and administrative expenses	(11,848)	(22,114)
Donations	-	(11,900)
Distributions to parent charity under gift aid	(16,213)	-
Bank interest receivable	4	15
Corporation tax	(45)	(4,245)
	<hr/> <b>10,930</b>	<hr/> <b>13,268</b>



**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Accrued income	-	33,224
	-	33,224

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Amounts due to subsidiary undertaking	26,413	14,309
Unpaid share capital in subsidiary	2	2
Accruals for grants payable	-	8,460
Accruals and deferred income	5,917	9,473
	32,332	32,244

**12. MOVEMENT IN FUNDS**

Current year	Brought forward 01/04/2021 £	Incoming resources £	Resources expended £	Transfers	Carried forward 31/03/2022 £
<b>Unrestricted funds</b>					
General fund	123,681	42,675	(50,527)	-	115,829
<b>Restricted funds</b>					
Police cadets	1,667	-	(1,667)	-	-
Police Crime Commissioner Fund	3,249	-	2,460	-	5,709
Shrievally Rose Bowl	-	100	(100)	-	-
Donation in kind	-	58,875	(58,875)	-	-
<b>Total restricted funds</b>	<b>4,916</b>	<b>58,975</b>	<b>(58,182)</b>	<b>-</b>	<b>5,709</b>
<b>Total funds</b>	<b>128,597</b>	<b>101,650</b>	<b>(108,709)</b>	<b>-</b>	<b>121,538</b>

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.

# LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

## NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

FOR THE YEAR ENDED 31 MARCH 2022

### 12. MOVEMENT IN FUNDS

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

### 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 £	Total funds £
Investments	2	-	2
Current assets	141,713	19,126	160,839
Current liabilities	(18,034)	(14,210)	(32,244)
<b>Total funds</b>	<b>123,681</b>	<b>4,916</b>	<b>128,597</b>

### 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 £16,213. (2021: Nil).

Included within creditors is a balance due to LANPAC Limited of £26,413 (2021: £14,309).

**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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 2022 of £27,188. will be made by the subsidiary and recognised as income of the Charity in the year ending 31 March 2023.

**16. DONATIONS RECEIVED**

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

	<b>2022</b>
	<b>£</b>
Police Property Act Fund	-
Other income	<b>5,262</b>
Police and Crime Commissioner Lancashire Fund	<b>21,187</b>
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<b>Total</b>	<b>26,449</b>
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**LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**17. PROJECT EXPENDITURE**

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

<b>Police and Crime Commissioner Grant awards</b>	<b>2022</b>
	<b>£</b>
Skool Street - Prior year grant not taken	(2,460)
	<hr/>
	(2,460)
	<hr/>
<b>General Grants</b>	
Community Engagement	1,663
Community Gateway	242
Exploitation Day	500
Greenfingers	600
Community Action Fund	2,600
Freshers Safety	750
Community Safety initiative	2,120
True call blocker devices	2,497
No Excuse For Abuse - Project 387/21	1,280
On the Rope JJ Effect	2,500
POP awards	625
Fraud awareness	5,000
Solon Security	1,247
LANPAC LTD	71
Transfer re Police Cadets	1,667
Other small grants	17,729
	<hr/>
Total general grants and donations	41,091
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<b>Total grants made</b>	<b>38,631</b>
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All grants are made to organisations and community groups.