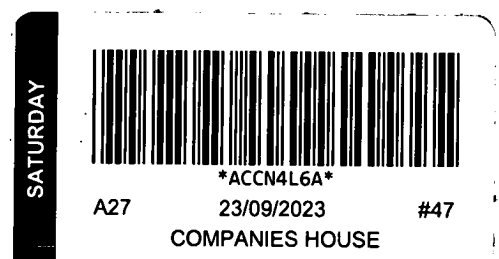


Company Registration No. 03328436 (England and Wales)
Registered Charity Number : 1064922

Lancashire Partnership Against Crime Limited

**Report of the Trustees and Financial Statements
for the Year Ended 31 March 2023**

(Limited by Guarantee)



LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
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FOR THE YEAR ENDED 31 MARCH 2023

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LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

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 and the audited financial statements of the charity for the year ended 31 March 2023. 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
Dr Allison Elizabeth Jones PhD
Dennis Mendoros OBE DL
Russell Millhouse
Katherine O'Connor MBE
Amanda Parker JP DL
Suzana Sheldon-Edwards DL CMgr, FCMI, FRSA
Andrew James Snowden
Wendy Ann Walker QPM
Edwin John Walsh MBE
Altat Hussain Yusuf

Resigned – 24 February 2023

Company Secretary

Lancashire County Council

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 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. 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 – 2

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 79 grants to various organisations and hosted successful conferences on rural crime Prevention and other areas of crime prevention relevant to members.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

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 £108,534 (2022: £101,650). Total resources expended were £145,787 (2022: £108,709). The charity had net outgoing resources of £37,253 (2022: £7,059).

Reserves policy

The free reserves of the Charity as at 31 March 2023 were £78,576 (2022: £115,829). 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 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. As such, the accounts are prepared on a going concern basis.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

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.

30/06/2023

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



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 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 23 which are set out on pages 8 to 19.

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

05/07/2023 Date

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2023**

Income and endowments from	Note	Unrestricted general funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Donations and legacies	2	7,251	70,613	77,864	85,324
Charitable activities	3	-	100	100	100
Investments	4	30,570	-	30,570	16,226
Total incoming resources		37,821	70,713	108,534	101,650
Expenditure on					
Charitable activities	5	75,074	70,713	145,787	108,709
Total resources expended		75,074	70,713	145,787	108,709
Net (outgoing) / incoming resources		(37,253)	-	(37,253)	(7,059)
Transfers		-	-	-	-
Reconciliation of funds					
Balances brought forward at 1 April 2022	12	115,829	5,709	121,538	128,597
Balances carried forward at 31 March 2023	12	78,576	5,709	84,285	121,538

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED**BALANCE SHEET****FOR THE YEAR ENDED 31 MARCH 2023**

			2023	2022
		Unrestricted fund	Restricted funds	Total funds
	Note	£	£	£
Investments	9	2	-	2
Current assets				
Cash at bank		123,164	5,709	128,873
		123,164	5,709	128,873
Current liabilities				
Amounts falling due within one year	10	(44,590)	-	(44,590)
Net current assets		78,574	5,709	84,283
Net assets				
		78,576	5,709	84,285
Represented by:				
Unrestricted funds	11	78,576	-	78,576
Restricted funds	11	-	5,709	5,709
		78,576	5,709	84,285

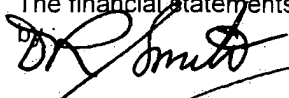
For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act relating to small companies.

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.

The financial statements were approved by the Board of Trustees on 30/06/2023 and were signed on its behalf



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 2023

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 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 2023

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 2023

2. DONATIONS

	Note	Unrestricted general funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Donations		7,251	-	7,251	26,449
Donation in kind	7	-	70,613	70,613	58,875
		7,251	70,613	77,864	85,324

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 2022 £	Total funds 2021 £
Donations		26,449	-	26,449	131,293
Donation in kind	7	-	58,875	58,875	62,667
		26,449	58,875	85,324	193,960

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted general funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Shrievally Rose Bowl grant	-	100	100	100
	-	100	100	100

Prior year income relates to restricted funds.

4. INVESTMENT INCOME

	Unrestricted general funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Deposit account interest	570	-	570	13
Income donated by the subsidiary company	30,000	-	30,000	16,213
	30,570	-	30,570	16,226

Prior year income relates to unrestricted funds

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

5. CHARITABLE ACTIVITIES COSTS

	Unrestricted general funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Project grants	60,191	100	60,291	38,631
Bank charges	50	-	50	49
Conference costs	11,778	-	11,778	7,105
Wages and salaries	-	70,613	70,613	58,875
Governance costs	3,055	-	3,055	4,049
	75,074	70,713	145,787	108,709

All grants are made to organisations and community groups.

Prior year

	Unrestricted general funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Project grants	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

6. NET INCOMING/(OUTGOING) RESOURCES

Net income / (expenditure) is stated after charging

	2023 £	2022 £
Independent examination fees	3,055	4,049

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. STAFF COSTS

	Note	2023 £	2022 £
Wages and salaries		57,570	50,322
National Insurance contributions		5,371	3,419
Pension contributions		7,672	5,134
	8	70,613	58,875

There are 2 employees (2022: 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 £43,919.

8. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or other benefits for services as a trustee for the year ended 31 March 2023, nor for the year ended 31 March 2022. 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 2023, nor for the year ended 31 March 2022.

LANCASHIRE PARTNERSHIP AGAINST CRIME LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. FIXED ASSET INVESTMENTS

	2023 £	2022 £
Investment in subsidiary company - LANPAC Limited	2	2
	<u>2</u>	<u>2</u>

LANPAC Limited (company number 03365702).

Class of share:	% holding
Ordinary	<u>100</u>

	2023 £	2022 £
Fixed assets	2,076	2,768
Current assets	87,976	67,768
Current liabilities	(5,691)	(3,481)
	<u>84,361</u>	<u>67,055</u>

Aggregate capital £2 and reserves	84,361	67,055
-----------------------------------	--------	--------

Turnover	57,935	39,032
Cost of sales and administrative expenses	(10,756)	(11,848)
Donations	-	-
Distributions to parent charity under gift aid	(30,000)	(16,213)
Bank interest receivable	127	4
Corporation tax	-	(45)
Retained profit less distributions	<u>17,306</u>	<u>10,930</u>

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Amounts due to subsidiary undertaking	41,562	26,413
Unpaid share capital in subsidiary	2	2
Accruals and deferred income	3,026	5,917
	<u>44,590</u>	<u>32,332</u>

11. MOVEMENT IN FUNDS

Current year	Brought forward 01/04/2022 £	Incoming resources £	Resources expended £	Transfers	Carried forward 31/03/2023 £
Unrestricted funds					
General fund	115,829	37,821	(75,074)	-	78,576
Restricted funds					
Police Crime Commissioner Fund	5,709	-	-	-	5,709
Shrievally Rose Bowl	-	100	(100)	-	-
Donation in kind	-	70,613	(70,613)	-	-
Total restricted funds	<u>5,709</u>	<u>70,713</u>	<u>(70,713)</u>	<u>-</u>	<u>5,709</u>
Total funds	<u>121,538</u>	<u>108,534</u>	<u>(145,787)</u>	<u>-</u>	<u>84,285</u>

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

11. MOVEMENT IN FUNDS

Prior year	Brought forward 01/04/2021 £	Incoming resources £	Resources expended £	Transfers	Carried forward 31/03/2022 £
Unrestricted funds					
General fund	123,681	42,675	(50,527)	-	115,829
Restricted funds					
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	(58,575)	-	-
Total restricted funds	4,916	58,975	(58,182)	-	5,709
Total funds	128,597	101,650	(108,709)	-	121,538

12. 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 £	2022 Total funds £
Investments	2	-	2
Current assets	148,159	5,709	153,868
Current liabilities	(32,332)		(32,332)
Total funds	115,829	5,709	121,538

13. 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 £30,000. (2022: £16,213).

Included within creditors is a balance due to LANPAC Limited of £41,562 (2022: £26,413).

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

14. 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 2023 of £47,998. will be made by the subsidiary and recognised as income of the Charity in the year ending 31 March 2023.