

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1184079

Details

Other names LEAP UK

Status Registered

Legal form CIO

Registered 2019-06-24

Register [View on the Charity Commission register](#)

Contact

Address 23 William Jessop Court
Manchester
M1 2NE

Phone 07730599866

Email info@lawenforcementaction.org

Website www.ukleap.org

Activities

Objects: THE SAVING OF LIVES AND THE PREVENTION OF DRUG RELATED CRIME FOR THE PUBLIC BENEFIT BY:A) RAISING AWARENESS OF THE CAUSES AND EFFECTS OF PROBLEMATIC DRUG USE AND DRUG RELATED CRIME WITH THE PUBLIC, SERVICE PROVIDERS AND PROFESSIONALS INCLUDING POLICE SERVICES, AND POLICY MAKERS;B) PROMOTING EVIDENCE-BASED BEST PRACTICE IN POLICING, HARM REDUCTION AND DRUG TREATMENT.

Activities: Our main goals at LEAP are:To educate the public, the media and policy makers to the failure of current drug policy by presenting a true picture of the history, causes and effects of drug abuse and the crimes related to drug prohibition.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,443	£22,741	-	-
2024-03-31	£26,944	£50,230	-	-
2023-03-31	£79,762	£43,614	-	-
2022-03-31	£39,305	£5,533	-	-
2021-03-31	£39,305	£5,533	-	-

Trustees

Name	Role	Appointed
Emina Ornella Pignatelli		2025-06-18
Jason Roy Reed		2026-01-09
SUSAN HUSBAND		2019-06-01

Accounts

**LAW ENFORCEMENT ACTION PARTNERSHIP
UK/EUROPE CHARITABLE INCORPORATED
ORGANISATION**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

**The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court, Oxford Office Village
Langford Lane
Kidlington
Oxford
OX5 1LQ**

**Companies House Registration Number:
CE017981
Charity Number: 1184079**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES

Ms S Husband
Mrs R Humphries (resigned 18 June 2025)
Mr J Reed (appointed 9 January 2026)
Ms E Pignatelli (appointed 18 June 2025)

CHARITY SECRETARY

The charity does not have an appointed secretary.

REGISTERED OFFICE

23 William Jessop Court
Piccadilly Village
Milbank St.
Ancoats
Manchester
M1 2NE

COMPANIES HOUSE REGISTRATION NUMBER

CE017981 England and Wales

CHARITY REGISTRATION NUMBER

1184079 England and Wales

ACCOUNTANTS

The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court
Oxford Office Village
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Oxford
OX5 1LQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report and the financial statements for the year ended 31 March 2025.

Status

The organisation is a charitable incorporated organisation (CIO) limited by guarantee, registered as a charity on 24 June 2019.

The Charitable Incorporated Organisation (CIO) was established under an association constitution dated 24 June 2019, which established the objects, powers and governance of the CIO. Members have no liability to contribute to the CIO's assets and no personal responsibility for settling the CIO's debts and liabilities, in the event of winding up.

The reference and administrative details are shown on page 1.

Objectives and activities

The purposes of the Charitable Incorporated Organisation (CIO) are the saving of lives and the prevention of drug related crime for the public benefit by - (a) raising awareness of the causes and effects of problematic drug use and drug related crime with the public, service providers and professionals including police services, and policy makers; (b) promoting evidence-based best practice in policing, harm reduction and drug treatment.

In financial year 2024/25 LEAP UK continued to resolve our ongoing governance and accounting issues with the support of LEAP US. As such we continued our pause on non-critical activities whilst we worked to ensure that our trustee board was quorate and able to take decisions regarding the charity and its work. As a result of this work all accounts from previous years are now submitted and accepted by the commission, LEAP UK is now a Foundation model CIO and the changes to our constitution have been accepted by the commission. As such moving into financial year 2025/26 we are now able to begin to operate in line with our aims, objects and the requirement for our work to be in line with the public benefit.

Achievements and performance

Whilst LEAP UK continued its pause on non-critical activities, we have emerged in a stronger position to enable us – moving forward – to be able to ensure that we are operating in line with best financial and governance practice. We are now able to begin our activities again safe in the knowledge that everything is correct and in place to protect us from any future delays in submitting accounts or issues with the quoracy of the trustee board.

The main objective for LEAP UK in 2024/25 was to ensure that our governance was correct, our systems were appropriate and our finances were submitted in line with the requirements of the Commission. As such we have achieved these goals and are now able to work to fulfil our charitable aims and objects in future financial years.

Due to bank account closure our charitable funds are currently held in trust by LEAP US until we can open another bank account. Our principle source of funds for the 2024/25 financial year was from LEAP US in lieu of LEAP UK being able to open a bank account. As such any payments are currently sent by wire to the recipients' account.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Contribution made by volunteers

As always LEAP UK is incredibly grateful to the independent contractors and volunteers who work to ensure we can continue to meet our aims and objectives as a CIO. Without the goodwill of all involved it is safe to say that we would not be able to continue our vital work within this sector.

A description of the principle risks facing the charity

The main risk to LEAP UK in financial years 2024/25 and moving forward is the lack of a bank account. We now have a trustee vote in place to begin to remedy this. The situation regarding funding is also challenging however, we are taking steps to ensure that training is accessed to enable continuing professional development in marketing, bid writing and attracting donations.

Financial review and plans for future periods

These financial statements confirm that the charity was in a secure financial position as it entered its sixth year.

Nonetheless, in common with other organisations, the charity faces rising costs – arising partly from higher inflation. The charity is reliant upon grant income.

Future plans are to continue with similar activities as this year to further promote the charities objectives.

The charity is currently undertaking a review of its governance and operations arrangements to more efficiently deliver its charitable purposes.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

The Trustees who served during the year and up to the date of the signature of the financial statements were:

Ms Susan Husband
Mrs Rose Humphries - Resigned 18/06/2025
Mr Jason Reed - Appointed 09/01/2026
Ms Emina Pignatelli - Appointed 18/06/2025

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:


- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- o there is no relevant independent examination information of which the charity's independent examiner is unaware; and
- o the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

Approved by the Trustees on 28.01.26

Signed on its behalf by
JUSAN HUSBAND 

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the accounts of Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation for the year ended 31 March 2025, which are set out on pages 6 to 14.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I am qualified to undertake the independent examination by being a qualified member of ICAEW, membership number 2639877.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 on its behalf by:

For and on behalf of



Chris Denton ICAEW
Independent Examiner
The MGroup Audit Ltd
Chartered Certified Accountants
C9 Glyme Court
Oxford Office Village
Langford Lane
Kidlington
Oxford Office Village
OX5 1LQ
28 January 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME					
Income from donations	4	-	445	445	842
Income from grants	4	-	20,998	20,998	26,102
Total income	4	-	21,443	21,443	26,944
EXPENDITURE					
Charitable activities	5	-	13,108	13,108	40,647
Governance costs	5	-	9,633	9,633	9,583
Total expenditure	5	-	22,741	22,741	50,230
NET MOVEMENT IN FUNDS		-	(1,298)	(1,298)	(23,286)
Reconciliation of funds					
Total funds brought forward	11	29,074	27,661	56,735	80,021
Total funds carried forward	11	29,074	26,363	55,437	56,735

The statement of financial activities includes all gains and losses in the year.

All income and expenditure is from continuing activities.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	8	60,429	64,306
Cash at bank and in hand		1,109	2,779
		<u>61,538</u>	<u>67,085</u>
CREDITORS: Amounts falling due within one year	9	6,101	10,350
		<u>55,437</u>	<u>56,735</u>
NET CURRENT ASSETS			
		<u>55,437</u>	<u>56,735</u>
FUNDS OF THE CHARITY:			
Unrestricted income funds	11	26,363	27,661
Restricted income funds	11	29,074	29,074
		<u>55,437</u>	<u>56,735</u>

These accounts were approved by the Trustees on 28.01.26 and signed on its behalf by the following:

Ms S Husband
Trustee



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 GENERAL INFORMATION

Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation is a registered charity in England and Wales. Its registered office and principal place of business is:

23 William Jessop Court
Piccadilly Village
Milbank St.
Ancoats
Manchester
M1 2NE

The financial statements are presented in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

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) (effective 1 January 2019) (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Law Enforcement Action Partnership Inc. has committed to continue to support this charity in order that it can carry on as a going concern for the 12 months following the signing date of these accounts.

Grant income

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources and are treated as restricted or unrestricted income in line with the donor's instructions.

The charity received total grant income of £20,998 (2024 - £26,102). All of this is to support the charity's activities and objectives.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Charitable activity costs are expenses directly incurred in achieving the objectives of the charity.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Where investments in non-derivative financial instruments are publicly traded, or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value through the statement of financial activities.

Basic financial assets and financial liabilities are initially recognised at transaction price and measured at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction. They are subsequently carried at their amortised cost using the effective interest rate method, less any provision for impairment. If the effect of the time value of money is immaterial, they are measured at cost less impairment.

Basic financial assets and liabilities which are measured at cost or amortised cost are reviewed for objective impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the statement of financial activities immediately.

Any reversals of impairment are recognised in the statement of financial activities immediately, to the extent that the reversal does not result in a carrying amount of the financial asset or liability which exceeds what the carrying amount would have been had the impairment loss not previously been recognised.

Financing transactions are measured at the present value of the future receipts discounted at a market rate of interest. They are subsequently measured at amortised costs using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included in the Statement of Financial Activities consist of the following sources of income:

	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Income from donations	-	445	445	842
Income from grants:				
General project grants	-	-	-	10,262
LEAP UK/ EU growth fund	-	20,998	20,998	15,840
Total Income	-	21,443	21,443	26,944

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5 EXPENDITURE

The resources expended included in the Statement of Financial Activities consist of the following sources of expenditure:

	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Charitable activities				
Consultancy fees	-	12,841	12,841	20,854
Conference tickets	-	-	-	-
Travel expenses	-	267	267	19,793
	-	13,108	13,108	40,647
Governance costs				
Advertising	-	-	-	1,104
Communication and website	-	835	835	318
Accountancy and independent examiner's fees	-	11,030	11,030	5,900
Bank charges	-	14	14	15
Currency exchange losses	-	(2,246)	(2,246)	2,246
	-	9,633	9,633	9,583
Total expenditure	-	22,741	22,741	50,230

6 STAFF COSTS AND TRUSTEES' REMUNERATION

The trustees did not claim expenses during the year for general amenities (2024: £NIL).

7 NET INCOMING RESOURCES / (RESOURCES EXPENDED) FOR THE YEAR

This is stated after charging:		2025 £	2024 £
Independent examiner's remuneration	- Independent examination fees	3,420	2,000
	- Non-independent examination fees	7,610	3,900

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8 DEBTORS

	2025	2024
	£	£
Accrued income	-	15,840
Other debtors	60,429	48,466
	<u>60,429</u>	<u>64,306</u>

9 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals	6,101	8,450
Other creditors	-	1,900
	<u>6,101</u>	<u>10,350</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2025 Total	2024 Total
	£	£	£	£
Debtors	29,074	31,355	60,429	64,306
Cash at bank and in hand	-	1,109	1,109	2,779
Current liabilities	-	(6,101)	(6,101)	(10,350)
	<u>29,074</u>	<u>26,363</u>	<u>55,437</u>	<u>56,735</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11 MOVEMENT IN FUNDS

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers	As at 31 March 2025 £
Unrestricted funds:					
General project grants	27,661	21,443	(22,741)	-	26,363
Total unrestricted funds	27,661	21,443	(22,741)	-	26,363
Restricted funds:					
LEAP UK/ EU growth fund	29,074	-	-	-	29,074
Total restricted funds	29,074	-	-	-	29,074
Total funds	56,735	21,443	(22,741)	-	55,437
Movement in funds (previous year)					
	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers	As at 31 March 2024 £
Unrestricted funds:					
General project grants	26,608	16,682	(15,629)	-	27,661
Total unrestricted funds	26,608	16,682	(15,629)	-	27,661
Restricted funds:					
LEAP UK/ EU growth fund	53,413	10,262	(34,601)	-	29,074
Total restricted funds	53,413	10,262	(34,601)	-	29,074
Total funds	80,021	26,944	(50,230)	-	56,735

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand	1,109	2,779
Total cash and cash equivalents	1,109	2,779

13 RELATED PARTY TRANSACTIONS

At the year end, Law Enforcement Action Partnership Inc. held £60,429 on behalf of the charity. During the year, Law Enforcement Action Partnership Inc provided LEAP UK with £20,998 of grant income for the year, of which £20,998 was used.

14 STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE FIGURES BY FUND-TYPE 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
INCOMING RESOURCES			
Charitable activities			
Activities to further the charity's objects	16,682	10,262	26,944
Total incoming resources	16,682	10,262	26,944
RESOURCES EXPENDED			
Charitable activities	6,591	34,056	40,647
Governance costs	9,038	545	9,583
Total resources expended	15,629	34,601	50,230
Net movement in funds for the year	1,053	(24,339)	(23,286)
Total funds brought forward	26,608	53,413	80,021
Total funds carried forward	27,661	29,074	56,735

Accounts

**LAW ENFORCEMENT ACTION PARTNERSHIP
UK/EUROPE CHARITABLE INCORPORATED
ORGANISATION**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

**The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court, Oxford Office Village
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OX5 1LQ**

**Companies House Registration Number:
CE017981
Charity Number: 1184079**

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES

Ms S Husband
Mrs R Humphries

CHARITY SECRETARY

The charity does not have an appointed secretary.

REGISTERED OFFICE

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LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and the financial statements for the year ended 31 March 2024.

Status

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The reference and administrative details are shown on page 1.

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In 2023/2024 the charity was focussed on carrying out a governance and operational review, including its working relationship with its international partners. As such, the charity pared back its programme of activities. The charity's limited activities in this financial year were aimed at raising awareness of the causes and effects of problematic drug use, drug related crime and the promotion and recommended best practice in policing, harm reduction and drug treatment. The charity achieved this primarily through activities to raise awareness of its work, partnering with artists and attending conferences.

Achievements and performance

In 2023/2024 the charity was focused on its governance and operational review and make good progress in implementing changes to streamline and improve its governance and operations. The charity also continued to build relationships with other organisations working in the sector, including those who historically have been reticent to engage with organisations linked to or involved in policing. The charity also generally raised awareness of its work through social media, projects with artists, and by attending conferences.

Contribution made by volunteers

LEAP UK has an excellent team of volunteers who primarily drove forward its activities in 2023/2024. The charity is incredibly grateful to our team of volunteers who work to help us meet our aims and objectives.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

A description of the principle risks facing the charity

LEAP UK has been focussed on reviewing its governance and operations, working closely with its international partner organisations. As part of this process, the charity has identified and implemented a number of improvements. The charity has also faced funding challenges, though support from partner organisations and the charity's volunteers has enabled the charity to carry out the work as described in this report, as well as a governance and operational review.

Financial review and plans for future periods

These financial statements confirm that the charity was in a secure financial position as it entered its fifth year.

Nonetheless, in common with other organisations, the charity faces rising costs – arising partly from higher inflation. The charity is reliant upon grant income.

Future plans are to continue with similar activities as this year to further promote the charities objectives.

The charity is currently undertaking a review of its governance and operations arrangements to more efficiently deliver its charitable purposes.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO)

The Trustees who served during the year and up to the date of the signature of the financial statements were:

Ms Susan Husband
Mrs Rose Humphries

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity 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 independent exam information of which the charity's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent exam information and to establish that the independent examiner is aware of that information.

Approved by the Trustees on

11 February 2025 | 10:16 GMT

Signed on its behalf by

Signed by:

C666FBFC420A4C5...

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

I report to the trustees on my examination of the accounts of Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation for the year ended 31 March 2024, which are set out on pages 5 to 14.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

The charity's gross income exceeded £25,000 and I am qualified to undertake the independent examination by being a qualified member of ICAEW, membership number 2639877.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Chris Denton
For and on behalf of
The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court
Oxford Office Village
Langford Lane
Kidlington
Oxford
OX5 1LQ

12 February 2025

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Restated (Note 4) Total Funds 2023 £
INCOME					
Income from donations	4	-	842	842	400
Income from grants	4	10,262	15,840	26,102	79,762
Total income	4	10,262	16,682	26,944	80,162
EXPENDITURE					
Charitable activities	5	34,056	6,591	40,647	36,675
Governance costs	5	545	9,038	9,583	6,952
Total expenditure	5	34,601	15,629	50,230	43,627
NET MOVEMENT IN FUNDS		(24,339)	1,053	(23,286)	36,535
Reconciliation of funds					
Total funds brought forward	12	53,413	26,608	80,021	43,486
Total funds carried forward	12	29,074	27,661	56,735	80,021

The statement of financial activities includes all gains and losses in the year.

All income and expenditure is from continuing activities.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024 £	Restated (Note 4) 2023 £
CURRENT ASSETS			
Debtors	9	64,306	47,513
Cash at bank and in hand		2,779	35,508
		<u>67,085</u>	<u>83,021</u>
CREDITORS: Amounts falling due within one year	10	10,350	3,000
		<u>56,735</u>	<u>80,021</u>
NET CURRENT ASSETS		56,735	80,021
NET ASSETS		<u>56,735</u>	<u>80,021</u>
FUNDS OF THE CHARITY:			
Unrestricted income funds	12	27,661	26,608
Restricted income funds	12	29,074	53,413
		<u>56,735</u>	<u>80,021</u>

11 February 2025 | 10:16 GMT

These accounts were approved by the Trustees on and signed on its behalf by the following:

Ms S Husband
Trustee

Signed by:

C666FBFC420A4C5...

Mrs R Humphries
Trustee

Signed by:

6604FAE6F943477...

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 GENERAL INFORMATION

Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation is a registered charity in England and Wales. Its registered office and principal place of business is:

23 William Jessop Court
Piccadilly Village
Milbank St.
Ancoats
Manchester
M1 2NE

The financial statements are presented in Sterling, which is the functional currency of the charity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Law Enforcement Action Partnership Inc. has committed to continue to support this charity in order that it can carry on as a going concern.

Grant income

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources and are treated as restricted or unrestricted income in line with the donor's instructions.

The charity received total grant income of £26,102 (2023 - £79,762). All of this is to support the charity's activities and objectives.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Charitable activity costs are expenses directly incurred in achieving the objectives of the charity.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 RESTATEMENT OF COMPARATIVES

The comparative figures have been restated due to the previous omission of a bank balance held. The below shows the detail of the amendments made to the 2023 financial statements:

	Restated (Note 4) 2023	Original 2023
Statement of Financial Activities sources of income:		
Income from donations	400	-
Statement of Financial Activities sources of expenditure:		
Bank charges	(13)	-
Balance sheet:		
Cash at bank and in hand	35,508	33,305
Unrestricted income funds	27,661	24,405

5 INCOMING RESOURCES

The incoming resources included in the Statement of Financial Activities consist of the following sources of income:

	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Income from donations	-	842	842	400
Income from grants:				
General project grants	10,262	-	10,262	24,462
LEAP UK/ EU growth fund	-	15,840	15,840	55,300
Total Income	<u>10,262</u>	<u>16,682</u>	<u>26,944</u>	<u>80,162</u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****6 EXPENDITURE**

The resources expended included in the Statement of Financial Activities consist of the following sources of expenditure:

	Restricted Funds £	Unrestricted Funds £	2024 Total £	Restated (Note 4) 2023 Total £
Charitable activities				
Consultancy fees	18,304	2,550	20,854	13,740
Conference tickets	-	-	-	334
Travel expenses	15,752	4,041	19,793	22,601
	<u>34,056</u>	<u>6,591</u>	<u>40,647</u>	<u>36,675</u>
Governance costs				
Advertising	-	1,104	1,104	1,534
Communication and website	-	318	318	2,405
Accountancy and independent examiner's fees	-	5,900	5,900	3,000
Bank charges	-	15	15	13
Currency exchange losses	545	1,701	2,246	-
	<u>545</u>	<u>9,038</u>	<u>9,583</u>	<u>6,952</u>
Total expenditure	<u><u>34,601</u></u>	<u><u>15,629</u></u>	<u><u>50,230</u></u>	<u><u>43,627</u></u>

7 STAFF COSTS AND TRUSTEES' REMUNERATION

The trustees did not claim expenses during the year for general amenities (£NIL - 2023)

8 NET INCOMING RESOURCES / (RESOURCES EXPENDED) FOR THE YEAR

This is stated after charging:		2024 £	2023 £
Independent examiner's remuneration	- Independent examination fees	2,000	1,500
	- Non-independent examination fees	3,900	1,500
		<u><u>5,900</u></u>	<u><u>3,000</u></u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9 DEBTORS

	2024	2023
	£	£
Accrued income	15,840	47,513
Other debtors	48,466	-
	<u>64,306</u>	<u>47,513</u>

10 CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals	8,450	3,000
Other creditors	1,900	-
	<u>10,350</u>	<u>3,000</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Unrestricted Funds £	2024 Total £	Restated (Note 4) 2023 Total £
Debtors	29,074	35,232	64,306	47,513
Cash at bank and in hand	-	2,779	2,779	35,508
Current liabilities	-	(10,350)	(10,350)	(3,000)
	<u>29,074</u>	<u>27,661</u>	<u>56,735</u>	<u>80,021</u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12 MOVEMENT IN FUNDS

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers	As at 31 March 2024 £
Unrestricted funds:					
General project grants	26,608	16,682	(15,629)	-	27,661
Total unrestricted funds	26,608	16,682	(15,629)	-	27,661
Restricted funds:					
LEAP UK/ EU growth fund	53,413	10,262	(34,601)	-	29,074
Total restricted funds	53,413	10,262	(34,601)	-	29,074
Total funds	80,021	26,944	(50,230)	-	56,735

Movement in funds (previous year) - Restated (Note 4)

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers	As at 31 March 2023 £
Unrestricted funds:					
General project grants	22,031	24,862	(20,285)	-	26,608
Total unrestricted funds	22,031	24,862	(20,285)	-	26,608
Restricted funds:					
LEAP UK/ EU growth fund	21,455	55,300	(23,342)	-	53,413
Total restricted funds	21,455	55,300	(23,342)	-	53,413
Total funds	43,486	80,162	(43,627)	-	80,021

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****13 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024	Restated (Note 4) 2023
	£	£
Cash in hand	2,779	35,508
Total cash and cash equivalents	2,779	35,508

14 RELATED PARTY TRANSACTIONS

During the year, Law Enforcement Action Partnership Inc. was transferred £60,429 from the charity, to hold these funds on its behalf. Law Enforcement Action Partnership Inc. incurred costs on behalf of the charity totalling £11,963, meaning at the year end it held £48,466 on behalf of the charity.

STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE FIGURES BY FUND-TYPE - RESTATED**15 (NOTE 4) 2023**

	Unrestricted Funds £	Restricted Funds £	Restated (Note 4) Total Funds 2023 £
INCOMING RESOURCES			
Charitable activities			
Activities to further the charity's objects	24,862	55,300	80,162
Total incoming resources	24,862	55,300	80,162
RESOURCES EXPENDED			
Charitable activities	14,392	22,283	36,675
Governance costs	5,893	1,059	6,952
Total resources expended	20,285	23,342	43,627
Net movement in funds for the year	4,577	31,958	36,535
Total funds brought forward	22,031	21,455	43,486
Total funds carried forward	26,608	53,413	80,021

Accounts

**LAW ENFORCEMENT ACTION PARTNERSHIP
UK/EUROPE CHARITABLE INCORPORATED
ORGANISATION**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

**The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court, Oxford Office Village
Langford Lane
Kidlington
Oxford
OX5 1LQ**

**Companies House Registration Number:
CE017981
Charity Number: 1184079**

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Balance sheet	6
Notes to the financial statements	7 to 12

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES

Ms S Husband
Mrs R Humphries

CHARITY SECRETARY

The charity does not have an appointed secretary.

REGISTERED OFFICE

23 William Jessop Court
Piccadilly Village
Milbank St.
Ancoats
Manchester
M1 2NE

COMPANIES HOUSE REGISTRATION NUMBER

CE017981 England and Wales

CHARITY REGISTRATION NUMBER

1184079 England and Wales

ACCOUNTANTS

The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court
Oxford Office Village
Langford Lane
Kidlington
Oxford
OX5 1LQ

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and the financial statements for the year ended 31 March 2023.

Status

The organisation is a charitable incorporated organisation (CIO) limited by guarantee, registered as a charity on 24 June 2019.

The Charitable Incorporated Organisation (CIO) was established under an association constitution dated 24 June 2019, which established the objects, powers and governance of the CIO. Members have no liability to contribute to the CIO's assets and no personal responsibility for settling the CIO's debts and liabilities, in the event of winding up.

The reference and administrative details are shown on page 1.

Objectives and activities

The purposes of the Charitable Incorporated Organisation (CIO) are the saving of lives and the prevention of drug related crime for the public benefit by - (a) raising awareness of the causes and effects of problematic drug use and drug related crime with the public, service providers and professionals including police services, and policy makers; (b) promoting evidence-based best practice in policing, harm reduction and drug treatment.

The main activity during the year was the attendance at speaking events and conferences, social media presence, media appearances and podcasts.

Achievements and performance

In 2022/23 the charity continued its activities aimed at raising awareness of the causes and effects of problematic drug use, drug related crime and the promotion of recommended best practice in policing, harm reduction and drug treatment. The charity achieved this by higher supporter and volunteer recruitment, which allowed for increased reach and awareness of its message through additional influence within law enforcement and via increased media appearances and social media presence.

Financial review and plans for future periods

These financial statements confirm that the charity was in a secure financial position as it entered its fourth year.

Nonetheless, in common with other organisations, the charity faces rising costs – arising partly from higher inflation. The charity is reliant upon grant income.

Future plans are to continue with similar activities as this year to further promote the charities objectives.

The charity is currently undertaking a review of its governance and operations arrangements to more efficiently deliver its charitable purposes.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO)

The Trustees who served during the year and up to the date of the signature of the financial statements were:

Ms Susan Husband
Mrs Rose Humphries

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP;
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the charity 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 independent exam information of which the charity's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent exam information and to establish that the independent examiner is aware of that information.

Approved by the Trustees on

11 February 2025 | 10:16 GMT

Signed on its behalf by

Signed by:

C666FBFC420A4C5...

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

I report to the trustees on my examination of the accounts of Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation for the year ended 31 March 2023, which are set out on pages 5 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- (1) the accounting records were not kept in accordance with section 130 of the Act; or
- (2) the accounts did not accord with the accounting records; or
- (3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Penny Casterton
For and on behalf of
The MGroup Partnership
Chartered Certified Accountants
C9 Glyme Court
Oxford Office Village
Langford Lane
Kidlington
Oxford
OX5 1LQ

12 February 2025

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Income from grants	4	55,300	24,462	79,762	11,219
Total income	4	55,300	24,462	79,762	11,219
EXPENDITURE					
Charitable activities	5	22,283	14,392	36,675	15,327
Governance costs	5	1,059	5,880	6,939	-
Total expenditure	5	23,342	20,272	43,614	15,327
NET INCOME		31,958	4,190	36,148	(4,108)
NET MOVEMENT IN FUNDS		31,958	4,190	36,148	(4,108)
Reconciliation of funds					
Total funds brought forward	9	21,455	20,215	41,670	45,778
Total funds carried forward	9	53,413	24,405	77,818	41,670

The statement of financial activities includes all gains and losses in the year.

All income and expenditure is from continuing activities.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	8	47,513	-
Cash at bank and in hand		33,305	41,790
		<u>80,818</u>	<u>41,790</u>
CREDITORS: Amounts falling due within one year	9	3,000	120
		<u>77,818</u>	<u>41,670</u>
NET CURRENT ASSETS		<u>77,818</u>	<u>41,670</u>
NET ASSETS		<u><u>77,818</u></u>	<u><u>41,670</u></u>
FUNDS OF THE CHARITY:			
Unrestricted income funds	11	24,405	20,215
Restricted income funds	11	53,413	21,455
		<u>77,818</u>	<u>41,670</u>

11 February 2025 | 10:16 GMT

These accounts were approved by the Trustees on and signed on its behalf by the following:

Ms S Husband
Trustee

Signed by:



C666FBFC420A4C5...

Mrs R Humphries
Trustee

Signed by:



6604FAE6F943477...

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 GENERAL INFORMATION

Law Enforcement Action Partnership UK/Europe Charitable Incorporated Organisation is a registered charity in England and Wales. Its registered office and principal place of business is:

23 William Jessop Court
Piccadilly Village
Milbank St.
Ancoats
Manchester
M1 2NE

The financial statements are presented in Sterling, which is the functional currency of the charity.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Grant income

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources and are treated as restricted or unrestricted income in line with the donor's instructions.

The charity received total grant income of £79,762 (2022 - £11,219). All of this is to support the charity's activities and objectives.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Charitable activity costs are expenses directly incurred in achieving the objectives of the charity.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2 STATEMENT OF ACCOUNTING POLICIES (continued...)

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

4 INCOMING RESOURCES

The incoming resources included in the Statement of Financial Activities consist of the following sources of income:

	Restricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Income from grants:				
General project grants	-	24,462	24,462	11,219
LEAP UK/ EU growth fund	55,300	-	55,300	-
Total Income	<u>55,300</u>	<u>24,462</u>	<u>79,762</u>	<u>11,219</u>

5 EXPENDITURE

The resources expended included in the Statement of Financial Activities consist of the following sources of expenditure:

	Restricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Charitable activities				
Consultancy fees	2,350	11,390	13,740	7,224
Conference tickets	-	334	334	-
Other charges	-	-	-	8,103
Travel expenses	19,933	2,668	22,601	-
	<u>22,283</u>	<u>14,392</u>	<u>36,675</u>	<u>15,327</u>
Governance costs				
Advertising	-	1,534	1,534	-
Communication and website	1,059	1,346	2,405	-
Accountancy and independent examiner's fees	-	3,000	3,000	-
	<u>1,059</u>	<u>5,880</u>	<u>6,939</u>	<u>-</u>
Total expenditure	<u>23,342</u>	<u>20,272</u>	<u>43,614</u>	<u>15,327</u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****6 STAFF COSTS AND TRUSTEES' REMUNERATION**

The trustees did not claim expenses during the year for general amenities (£NIL - 2022)

7 NET INCOMING RESOURCES / (RESOURCES EXPENDED) FOR THE YEAR

This is stated after charging:	2023	2022
	£	£
Independent examiner's remuneration		
- Independent examination fees	1,500	-
- Non-independent examination fees	1,500	120
	<u>1,500</u>	<u>120</u>

8 DEBTORS

	2023	2022
	£	£
Accrued income	47,513	-
	<u>47,513</u>	<u>-</u>

9 CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accruals	3,000	120
	<u>3,000</u>	<u>120</u>

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
Debtors	47,513	-	47,513	-
Cash at bank and in hand	5,900	27,405	33,305	41,790
Current liabilities	-	(3,000)	(3,000)	(120)
	<u>53,413</u>	<u>24,405</u>	<u>77,818</u>	<u>41,670</u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11 MOVEMENT IN FUNDS

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers	As at 31 March 2023 £
Unrestricted funds:					
General project grants	20,215	24,462	(20,272)	-	24,405
Total unrestricted funds	20,215	24,462	(20,272)	-	24,405
Restricted funds:					
LEAP UK/ EU growth fund	21,455	55,300	(23,342)	-	53,413
Total restricted funds	21,455	55,300	(23,342)	-	53,413
Total funds	41,670	79,762	(43,614)	-	77,818

Movement in funds (previous year)

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers	As at 1 April 2022 £
Unrestricted funds:					
General project grants	17,154	11,219	(8,158)	-	20,215
Total unrestricted funds	17,154	11,219	(8,158)	-	20,215
Restricted funds:					
LEAP UK/ EU growth fund	28,624	-	(7,169)	-	21,455
Total restricted funds	28,624	-	(7,169)	-	21,455
Total funds	45,778	11,219	(15,327)	-	41,670

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE CHARITABLE INCORPORATED ORGANISATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****12 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2023	2022
	£	£
Cash in hand	33,305	41,790
Total cash and cash equivalents	<u>33,305</u>	<u>41,790</u>

13 RELATED PARTY TRANSACTIONS

During the year, Mr N Woods, a board member of a related charity 'Law Enforcement Action Partnership INC', incurred expenses of £40,734 on behalf of the charity and was reimbursed for these costs.

14 STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE FIGURES BY FUND-TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOMING RESOURCES			
Charitable activities			
Activities to further the charity's objects	11,219	-	11,219
Total incoming resources	<u>11,219</u>	<u>-</u>	<u>11,219</u>
RESOURCES EXPENDED			
Charitable activities	8,158	7,169	15,327
Total resources expended	<u>8,158</u>	<u>7,169</u>	<u>15,327</u>
Net expenditure	3,061	(7,169)	(4,108)
Net movement in funds for the year	3,061	(7,169)	(4,108)
Total funds brought forward	17,154	28,624	45,778
Total funds carried forward	<u>20,215</u>	<u>21,455</u>	<u>41,670</u>

Accounts

**LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
ANNUAL REPORT AND UNAUDITED ACCOUNTS. CHARITY # 1184079
FOR THE YEAR ENDED 31 MARCH 2021**

**LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

Directors

Rose Humphries
Fiona Gilbertson
Susan Husband

Registered Office

10 Parkfield Court
Carlisle Road
BUXTON
SK17 6XE

**LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
Turnover	39,305	17,065
Staff cost	(309)	(2,854)
Other charges	(5,224)	(4,850)
Profit	<u>33,772</u>	<u>9,361</u>

LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	2021 £	2020 £
Current assets	45,898	12,006
Net current assets	<u>45,898</u>	<u>12,006</u>
Total assets less current liabilities	45,898	12,006
Accruals and deferred income	(120)	-
Net assets	<u><u>45,778</u></u>	<u><u>12,006</u></u>
Capital and reserves	<u><u>45,778</u></u>	<u><u>12,006</u></u>

NOTES TO THE ACCOUNTS

1 Statutory information

Law Enforcement Action Partnership UK/Europe is a private company, limited by shares, registered in England and Wales, registration number . The registered office is 10 Parkfield Court, Carlisle Road, BUXTON, SK17 6XE.

2 Average number of employees

During the year the average number of employees was 0 (2020: 0).

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime.

Approved by the board on

Director

Company Registration No.

Accounts

**LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
ANNUAL REPORT AND UNAUDITED ACCOUNTS. CHARITY # 1184079
FOR THE YEAR ENDED 31 MARCH 2021**

**LAW ENFORCEMENT ACTION PARTNERSHIP UK/EUROPE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

Directors

Rose Humphries
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Director

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