

**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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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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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></u>	<u></u>
NET CURRENT ASSETS		77,818	41,670
NET ASSETS		<u>77,818</u>	<u>41,670</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:



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Mrs R Humphries
Trustee

Signed by:



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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	55,300	24,462	79,762	11,219

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	-
	22,283	14,392	36,675	15,327
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	-
	1,059	5,880	6,939	-
Total expenditure	23,342	20,272	43,614	15,327

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 Funds	Unrestricted Funds	2023 Total	2022 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	33,305	41,790

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	11,219	-	11,219
RESOURCES EXPENDED			
Charitable activities	8,158	7,169	15,327
Total resources expended	8,158	7,169	15,327
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	20,215	21,455	41,670