

The Bucks Association For The Care of Offenders

Charity No. 1186375

Company No. 12117355

Trustees' Report and Unaudited Accounts

31 December 2021

The Bucks Association For The Care of Offenders
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

The Bucks Association For The Care of Offenders

Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No.	12117355
Charity No.	1186375
Registered Office	c/o Heart of Bucks New Road Weston Turville Aylesbury Buckinghamshire HP22 5QT

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Chair Person	C.R. Soames	
Hon Treasurer	C.L. Serjeant	
	M.G. Cronin	(Resigned 12 May 2021)
Grants Administrator	R. Rossington	
Membership Secretary	C. Donald	
Prisoner Support Service & Fundraiser	F.M. Paine	
Education & Training Lead	R.S. Farwell	
Governance	J.G. Barclay	

Honorary Personnel

President	Countess Howe, HM Lord Lieutenant for Buckinghamshire
-----------	---

Accountants	AJR & Co Ltd The Barn 11a Queen Catherine Road Steeple Claydon Buckinghamshire MK18 2PZ
--------------------	--

Bankers	Lloyds Bank 120 Lewisham High Street LONDON SE13 6JG
----------------	---

The Bucks Association For The Care of Offenders
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The Bucks Association for the Care of Offenders ("BACO") aims to help prevent re-offending and reduce recidivism. It does this by making small grants to serving prisoners, those released on temporary licence and to support ex-offenders living in the county of Buckinghamshire and Milton Keynes.

ACHIEVEMENTS AND PERFORMANCE

The charity has successfully achieved the objects and has developed funds to enable this work to continue. The Board met four times via Zoom due to government restrictions imposed due to the coronavirus pandemic. The AGM was held remotely via zoom on 12th May 2021. The Directors/Trustees/Executive Committee have continued to steer BACO on a financially sound path.

FINANCIAL REVIEW

The following financial accounts show the result of the activities undertaken in the past year. A decrease of assets of £13,232 has been recorded. BACO has reviewed its reserves policy for 2021 and aims to maintain at least three months budgeted expenditure in cash reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

BACO is a Charitable Company Limited by Guarantee. The Directors/Trustees of the charity fulfil various executive roles. There are no employees or offices. The number of Directors/Trustees shall not be less than three nor more than nine with a three-year term and may be appointed for a maximum of three terms.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



C.R. Soames
Trustee
11 May 2022

The Bucks Association For The Care of Offenders
Independent Examiners Report

Independent Examiner's Report to the trustees of The Bucks Association For The Care of Offenders

I report to the charity trustees on my examination of the accounts of The Bucks Association For The Care of Offenders for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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).

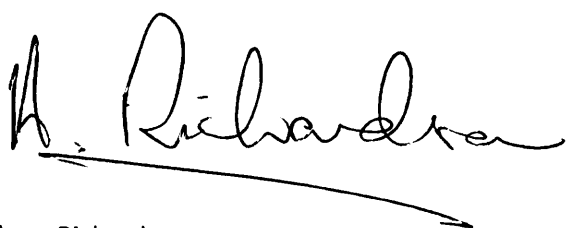
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

A handwritten signature in black ink, appearing to read 'A. Richardson', with a long horizontal line extending from the end of the signature.

Mr Andrew Richardson
Fellow Chartered Accountant (ICAEW)
AJR & Co Ltd
The Barn
11a Queen Catherine Road
Steeple Claydon
Buckinghamshire
MK18 2PZ
11 May 2022

The Bucks Association For The Care of Offenders
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted	Restricted	Total funds	Total funds
		funds	funds	funds	funds
		2021	2021	2021	2020
	Notes	£	£	£	£
Income and endowments					
from:					
Donations and legacies	4	16,284	500	16,784	68,836
Other trading activities	5	-	-	-	780
Total		16,284	500	16,784	69,616
Expenditure on:					
Charitable activities	6	27,683	500	28,183	24,638
Other	8	1,833	-	1,833	1,862
Total		29,516	500	30,016	26,500
Net gains on investments		-	-	-	-
Net (expenditure)/income		(13,232)	-	(13,232)	43,116
Transfers between funds		-	-	-	-
Net (expenditure)/income		(13,232)	-	(13,232)	43,116
before other gains/(losses)					
Other gains and losses			-	-	-
Net movement in funds		(13,232)	-	(13,232)	43,116
Reconciliation of funds:					
Total funds brought forward		43,116	-	43,116	-
Total funds carried forward		29,884	-	29,884	43,116

The Bucks Association For The Care of Offenders
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021	2020
	£	£
Income	16,784	69,616
Gross income for the year	<u>16,784</u>	<u>69,616</u>
Expenditure	30,016	26,500
Total expenditure for the year	<u>30,016</u>	<u>26,500</u>
Net (expenditure)/income before tax for the year	(13,232)	43,116
Net (expenditure)/income for the year	<u>(13,232)</u>	<u>43,116</u>

The Bucks Association For The Care of Offenders**Balance Sheet****at 31 December 2021**

Company No.	12117355	Notes	2021	2020
			£	£
Current assets				
Cash at bank and in hand			29,884	43,116
			<u>29,884</u>	<u>43,116</u>
Net current assets			29,884	43,116
Total assets less current liabilities			<u>29,884</u>	<u>43,116</u>
Total net assets				
			<u>29,884</u>	<u>43,116</u>
The funds of the charity				
Restricted funds	10	-	-	-
Unrestricted funds	10			
General funds			29,884	43,116
			<u>29,884</u>	<u>43,116</u>
Reserves	10	-	-	-
Total funds			<u>29,884</u>	<u>43,116</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 May 2022

And signed on its behalf by:



C.L. Serjeant

Trustee

11 May 2022

The Bucks Association For The Care of Offenders
Statement of Cash flows
for the year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(13,232)	43,116
Net cash (used in)/provided by operating activities	<u>(13,232)</u>	<u>43,116</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(13,232)	43,116
Cash and cash equivalents at the beginning of the year	43,116	-
Cash and cash equivalents at the end of the year	<u>29,884</u>	<u>43,116</u>
Components of cash and cash equivalents		
Cash and bank balances	29,884	43,116
	<u>29,884</u>	<u>43,116</u>

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Bucks Association For The Care of Offenders

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The Bucks Association For The Care of Offenders
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	68,336	500	68,836
Other trading activities	780	-	780
Total	69,116	500	69,616
Expenditure on:			
Charitable activities	24,138	500	24,638
Other	1,862	-	1,862
Total	26,000	500	26,500
Net income	43,116	-	43,116
Net income before other gains/(losses)	43,116	-	43,116
Other gains and losses:	-	-	-
Net movement in funds	43,116	-	43,116
Reconciliation of funds:			
Total funds carried forward	43,116	-	43,116

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants & Donations from government organisations	-	-	-	6,250
Grants & donations from non-government organisations	10,696	500	11,196	16,365
Donations from individuals (including membership subscriptions)	5,588	-	5,588	8,478
Asset transferred from "old" BACO	-	-	-	37,743
	16,284	500	16,784	68,836

The Bucks Association For The Care of Offenders
Notes to the Accounts

5 Income from other trading activities

	Total 2021 £	Total 2020 £
Fundraising activities - Film night	-	780
	<u>-</u>	<u>780</u>

6 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<i>Expenditure on charitable activities</i>				
Grants made	27,683	500	28,183	24,638
Governance costs				
	<u>27,683</u>	<u>500</u>	<u>28,183</u>	<u>24,638</u>

7 Analysis of grants

Activity or programme	Grants to Institutions £	Grants to Individuals £	Total 2021 £	Total 2020 £
Grants to organisations	3,607	-	3,607	1,309
Grants for individuals - issued	-	33,081	33,081	28,423
Grants for individuals - returned	-	(1,077)	(1,077)	(1,938)
Grants for individuals - repaid	-	(7,428)	(7,428)	(3,156)
	<u>3,607</u>	<u>24,576</u>	<u>28,183</u>	<u>24,638</u>

Activity or programme	Activities undertaken directly £	Grant funding of activities £	Total 2021 £	Total 2020 £
Grants to organisations	607	3,000	3,607	1,309
Grants for individuals - issued	33,081	-	33,081	28,423
Grants for individuals - returned	(1,077)	-	(1,077)	(1,938)
Grants for individuals - repaid	(7,428)	-	(7,428)	(3,156)
	<u>25,183</u>	<u>3,000</u>	<u>28,183</u>	<u>24,638</u>

The Bucks Association For The Care of Offenders
Notes to the Accounts

8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Motor and travel costs	-	-	36
General administrative costs	1,820	1,820	1,813
Legal and professional costs	13	13	13
	<u>1,833</u>	<u>1,833</u>	<u>1,862</u>

9 Staff costs

There are no employees and thus no emoluments.

10 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
ALDO Trust	-	500	(500)	-
<i>Total</i>	<u>-</u>	<u>500</u>	<u>(500)</u>	<u>-</u>
Unrestricted funds:				
General funds	43,116	16,284	(29,516)	29,884
Revaluation Reserves:		-	-	-
Total funds	<u>43,116</u>	<u>16,784</u>	<u>(30,016)</u>	<u>29,884</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

ALDO Trust No individual grant will exceed £25.00 per grant

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	29,884	29,884
	<u>29,884</u>	<u>29,884</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bucks Association For The Care of Offenders
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Grants & Donations from government organisations	-	-	-	6,250
Grants & donations from non-government organisations	10,696	500	11,196	16,365
Donations from individuals (including membership subscriptions)	5,588	-	5,588	8,478
Asset transferred from "old" BACO	-	-	-	37,743
	<u>16,284</u>	<u>500</u>	<u>16,784</u>	<u>68,836</u>
Other trading activities				
Fundraising activities - Film night	-	-	-	780
	<u>-</u>	<u>-</u>	<u>-</u>	<u>780</u>
Total income and endowments	16,284	500	16,784	69,616
Expenditure on:				
Charitable activities				
Grants made	27,683	500	28,183	24,638
	<u>27,683</u>	<u>500</u>	<u>28,183</u>	<u>24,638</u>
Total of expenditure on charitable activities	27,683	500	28,183	24,638
Travel and subsistence	-	-	-	36
	<u>-</u>	<u>-</u>	<u>-</u>	<u>36</u>
General administrative costs, including depreciation and amortisation				
General insurances	549	-	549	516
Software, IT support and related costs	1,101	-	1,101	1,138
Subscriptions	95	-	95	95
Sundry expenses	75	-	75	64
	<u>1,820</u>	<u>-</u>	<u>1,820</u>	<u>1,813</u>
Legal and professional costs				
Other legal and professional costs	13	-	13	13
	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>
Total of expenditure of other costs	1,833	-	1,833	1,862
Total expenditure	29,516	500	30,016	26,500

The Bucks Association For The Care of Offenders
Detailed Statement of Financial Activities

Net gains on investments	-	-	-	-
	<u>(13,232)</u>	<u>-</u>	<u>(13,232)</u>	<u>43,116</u>
Net (expenditure)/income				
	<u>(13,232)</u>	<u>-</u>	<u>(13,232)</u>	<u>43,116</u>
Net (expenditure)/income before other gains/(losses)				
Other Gains	-	-	-	-
Net movement in funds	<u>(13,232)</u>	<u>-</u>	<u>(13,232)</u>	<u>43,116</u>
Total funds brought forward		43,116	43,116	-
		<u>29,884</u>	<u>29,884</u>	<u>43,116</u>