

**The Bucks Association For The Care of Offenders**

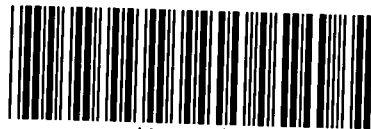
**Charity No. 1186375**

**Company No. 12117355**

**Trustees' Report and Unaudited Accounts**

**31 December 2020**

FRIDAY



\*AABAIUØW\*

A09

20/08/2021

#49

COMPANIES HOUSE

**The Bucks Association For The Care of Offenders**  
**Contents**

	<b>Pages</b>
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 to 12
Detailed Statement of Financial Activities	13 to 14

**The Bucks Association For The Care of Offenders  
Trustees Annual Report**

BACO

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 2020.*

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 12117355**

**Charity No. 1186375**

**Registered Office**

C/O HEART OF BUCKS  
Sunley House (Fourth Floor)  
Oxford Road  
Aylesbury  
BUCKS  
HP19 8EZ

**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:

<b>Chair Person</b>	C.R. Soames	
<b>Hon Treasurer</b>	M.G. Cronin	
<b>Treasurer Elect</b>	C.L. Serjeant	Appointed 16th September 2020
<b>Grants Administrator</b>	R. Rossington	
<b>Membership Secretary</b>	C. Donald	
<b>Prisoner Support Service</b>	F.M. Paine	
<b>Education &amp; Training Lead</b>	R.S. Farwell	
<b>Fundraiser</b>	F.M. Paine	
<b>Governance</b>	J.G. Barclay	

**Honorary Personnel**

<b>President (appointed 16th September 2020)</b>	Countess Howe, HM Lord Lieutenant for Buckinghamshire
<b>President (resigned 16th September 2020)</b>	Sir Henry Aubrey-Fletcher KCVO Bt., HM Lord Lieutenant for Buckinghamshire

**Accountants**

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

**The Bucks Association For The Care of Offenders  
Trustees Annual Report**

**Bankers**

Lloyds Bank  
120 Lewisham High Street  
Lewisham  
LONDON  
SE13 6JG

**OBJECTIVES AND ACTIVITIES**

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 with three meetings held via Zoom due to government restrictions imposed due to the coronavirus pandemic. The AGM was postponed from May to September and held remotely via zoom on 16.09.20. The Directors/Trustees/Executive Committee have continued to steer BACO on a financially sound path.

**FINANCIAL REVIEW**

The following papers show the result of the activities undertaken in the past year. An increase of assets of £5,373 in addition to the £37,743 of transferred assets from the old bank account to the new has been recorded. BACO is reviewing its reserves policy for 2021.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

2020 was the first year that BACO has operated as a Charitable Company Limited by Guarantee. At the AGM on 08.05.19 members agreed to this change of structure and the new company was incorporated on 23.07.19 with charitable status being granted on 15.11.19. The objects of the charity are the same in both cases. At a Special meeting of members it was agreed the assets of 'old' BACO (bank balance) should be transferred to 'new' BACO on 31.12.19. As a result of the change in constitution, there are no comparable figures shown in these accounts for the previous year.

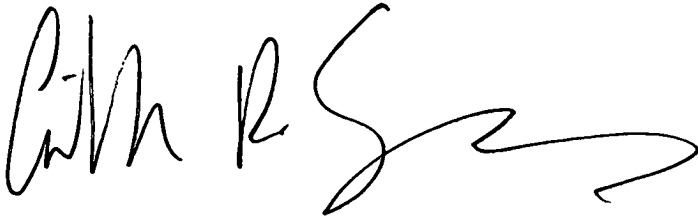
The Directors/Trustees of the charity fulfil various executive roles. There are no salaried staff and no offices. The number of Directors/Trustees shall not be less than three nor more than nine with a three-year term and may be appointed for a maximum of three terms.

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).

**The Bucks Association For The Care of Offenders  
Trustees Annual Report**

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'C.R. Soames', written in a cursive style.

C.R. Soames  
Trustee  
12 May 2021

**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 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet 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).

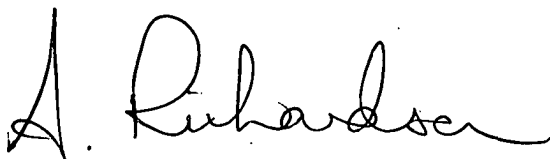
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Mr Andrew Richardson  
Fellow Chartered Accountant (ICAEW)  
AJR & Co Ltd  
The Barn  
11a Queen Catherine Road  
Steeple Claydon  
Buckinghamshire  
MK18 2PZ  
12 May 2021

**The Bucks Association For The Care of Offenders**  
**Statement of Financial Activities**  
**for the year ended 31 December 2020**

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies	3	68,336	500	68,836
Other trading activities	4	780	-	780
<b>Total</b>		<b>69,116</b>	<b>500</b>	<b>69,616</b>
<b>Expenditure on:</b>				
Charitable activities	5	24,138	500	24,638
Other	7	1,862	-	1,862
<b>Total</b>		<b>26,000</b>	<b>500</b>	<b>26,500</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>43,116</b>	<b>-</b>	<b>43,116</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>43,116</b>	<b>-</b>	<b>43,116</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>43,116</b>	<b>-</b>	<b>43,116</b>
<b>Reconciliation of funds:</b>				
<b>Total funds carried forward</b>		<b>43,116</b>	<b>-</b>	<b>43,116</b>

**The Bucks Association For The Care of Offenders  
Summary Income and Expenditure Account  
for the year ended 31 December 2020**

	<b>2020</b>
	<b>£</b>
Income	69,616
<b>Gross income for the year</b>	<u>69,616</u>
Expenditure	26,500
<b>Total expenditure for the year</b>	<u>26,500</u>
Net income before tax for the year	43,116
<b>Net income for the year</b>	<u>43,116</u>



**The Bucks Association For The Care of Offenders**

**Balance Sheet**

at 31 December 2020

Company No.	12117355	Notes	2020 £
<b>Current assets</b>			
Cash at bank and in hand			43,116
			<u>43,116</u>
<b>Net current assets</b>			43,116
<b>Total assets less current liabilities</b>			<u>43,116</u>
<b>Net assets excluding pension asset or liability</b>			43,116
<b>Total net assets</b>			<u><u>43,116</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>		8	
<b>Unrestricted funds</b>		8	
General funds			43,116
			<u>43,116</u>
<b>Reserves</b>		8	
<b>Total funds</b>			<u><u>43,116</u></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 2020 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 12 May 2021

And signed on its behalf by:



M.G. Cronin

Trustee

12 May 2021

# The Bucks Association For The Care of Offenders

## Notes to the Accounts

for the year ended 31 December 2020

### 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.

#### Cash and cash equivalents

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

## 2 Company status

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

## 3 Income from donations and legacies

	Unrestricted	Restricted	Total
	£	£	2020
			£
Grants & Donations from government organisations	6,250	-	6,250
Grants & donations from non-government organisations	15,865	500	16,365
Donations from individuals (including membership subscriptions)	8,478	-	8,478
Asset transferred from "old" BACO	37,743	-	37,743
	<u>68,336</u>	<u>500</u>	<u>68,836</u>

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

4 Income from other trading activities

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

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Cell workout	559	-	559
Grants made	23,579	500	24,079
	<u>24,138</u>	<u>500</u>	<u>24,638</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Grants for Individuals	Total 2020
	£	£	£
Grants to organisations	750	-	750
Grants for individuals - issued	-	28,423	28,423
Grants for individuals - returned	-	(1,938)	(1,938)
Grants for individuals - repaid	-	(3,156)	(3,156)
	<u>750</u>	<u>23,329</u>	<u>24,079</u>

Activity or programme	Activities undertaken directly	Grant funding of activities	Total 2020
	£	£	£
Grants to organisations	-	750	750
Grants for individuals - issued	28,423	-	28,423
Grants for individuals - returned	(1,938)	-	(1,938)
Grants for individuals - repaid	(3,156)	-	(3,156)
	<u>23,329</u>	<u>750</u>	<u>24,079</u>

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

**7 Other expenditure**

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

**8 Movement in funds**

	<b>Incoming</b>	<b>Resources</b>	<b>At 31</b>
	<b>resources</b>	<b>expended</b>	<b>December</b>
	<b>(including</b>		<b>2020</b>
	<b>other</b>		
	<b>gains/losses)</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>			
<b>Restricted income funds:</b>			
ALDO Trust	500	(500)	-
<i>Total</i>	<u>500</u>	<u>(500)</u>	<u>-</u>
<b>Unrestricted funds:</b>			
General funds	69,116	(26,000)	43,116
<b>Total funds</b>	<u><u>69,616</u></u>	<u><u>(26,500)</u></u>	<u><u>43,116</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

ALDO Trust                      No individual grant will exceed £25.00 per grant

**9 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 2020**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>			
Donations and legacies			
Grants & Donations from government organisations	6,250	-	6,250
Grants & donations from non-government organisations	15,865	500	16,365
Donations from individuals (including membership subscriptions)	8,478	-	8,478
Asset transferred from "old" BACO	37,743	-	37,743
	<u>68,336</u>	<u>500</u>	<u>68,836</u>
Other trading activities			
Fundraising activities - Film night	780	-	780
	<u>780</u>	<u>-</u>	<u>780</u>
<b>Total income and endowments</b>	<b>69,116</b>	<b>500</b>	<b>69,616</b>
<b>Expenditure on:</b>			
Charitable activities			
Cell workout	559	-	559
Grants made	23,579	500	24,079
	<u>24,138</u>	<u>500</u>	<u>24,638</u>
<b>Total of expenditure on charitable activities</b>	<b>24,138</b>	<b>500</b>	<b>24,638</b>
Motor and travel costs			
Travel and subsistence	36	-	36
	<u>36</u>	<u>-</u>	<u>36</u>
General administrative costs, including depreciation and amortisation			
General insurances	516	-	516
Software, IT support and related costs	1,138	-	1,138
Subscriptions	95	-	95
Sundry expenses	64	-	64
	<u>1,813</u>	<u>-</u>	<u>1,813</u>
Legal and professional costs			
Other legal and professional costs	13	-	13
	<u>13</u>	<u>-</u>	<u>13</u>
<b>Total of expenditure of other costs</b>	<b>1,862</b>	<b>-</b>	<b>1,862</b>

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

<b>Total expenditure</b>	26,000	500	26,500
Net gains on investments	-	-	-
	<u>43,116</u>	<u>-</u>	<u>43,116</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	43,116	-	43,116
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>43,116</u>	<u>-</u>	<u>43,116</u>

	<b>Unrestricted funds</b>	<b>Total funds 2020</b>
<b>Reconciliation of funds:</b>	<b>£</b>	<b>£</b>
Total funds brought forward	-	-
<b>Total funds carried forward</b>	<u>43,116</u>	<u>43,116</u>