

REGISTERED COMPANY NUMBER: 12117355 (England and Wales)
REGISTERED CHARITY NUMBER: 1186375

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
The Bucks Association for the Care of
Offenders

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

The Bucks Association for the Care of
Offenders

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for the Year Ended 31 December 2022

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The Bucks Association for the Care of
Offenders

Report of the Trustees
for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

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.

ACHIEVEMENT AND PERFORMANCE

The charity has successfully achieved the objects and has raised funds to enable this work to continue. The Board met four times (including twice via Zoom). The AGM was held on 11th May 2022. 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. An increase of assets of £12,999 has been recorded. BACO's reserves policy is to maintain at least three months of the annual 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 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
12117355 (England and Wales)

Registered Charity number
1186375

Registered office
Heart of Bucks
New Road
Weston Turville
Aylesbury
Buckinghamshire
HP22 5QT

The Bucks Association for the Care of
Offenders

Report of the Trustees
for the Year Ended 31 December 2022

Trustees

C R Soames (Chair person, Fundraiser & Prisoner Support Volunteer)

C L Serjeant (Treasurer)

R Rossington (Grants Administrator)

C Donald (Membership Secretary)

F M Paine (Prisoner Support Volunteer)

R S Farwell (Education & Training Lead & Prisoner Support Volunteer)

J G Barclay (Governance)

Honorary Personnel

President Countess Howe, HM Lord Lieutenant for Buckinghamshire

Independent Examiner

Fizz Accounting Limited

6a St Andrews Court

Wellington Street

Thame

Oxfordshire

OX9 3WT

Approved by order of the board of trustees on 10 May 2023 and signed on its behalf by:

C R Soames - Trustee

Independent Examiner's Report to the Trustees of
The Bucks Association for the Care of
Offenders

Independent examiner's report to the trustees of The Bucks Association for the Care of Offenders ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Park ACA

Fizz Accounting Limited
6a St Andrews Court
Wellington Street
Thame
Oxfordshire
OX9 3WT

10 May 2023

The Bucks Association for the Care of
Offenders

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,480	10,750	36,230	16,784
Other trading activities	2	<u>1,808</u>	<u>-</u>	<u>1,808</u>	<u>-</u>
Total		<u>27,288</u>	<u>10,750</u>	<u>38,038</u>	<u>16,784</u>
EXPENDITURE ON					
Charitable activities					
Grants to organisations		3,080	-	3,080	3,607
Grants for individuals		17,012	3,145	20,157	24,576
Other		<u>1,802</u>	<u>-</u>	<u>1,802</u>	<u>1,833</u>
Total		<u>21,894</u>	<u>3,145</u>	<u>25,039</u>	<u>30,016</u>
NET INCOME/(EXPENDITURE)		5,394	7,605	12,999	(13,232)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,884	-	29,884	43,116
TOTAL FUNDS CARRIED FORWARD		<u><u>35,278</u></u>	<u><u>7,605</u></u>	<u><u>42,883</u></u>	<u><u>29,884</u></u>

The notes form part of these financial statements

The Bucks Association for the Care of
Offenders

Statement of Financial Position
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Cash at bank		35,278	7,605	42,883	29,884
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		35,278	7,605	42,883	29,884
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,278	7,605	42,883	29,884
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		35,278	7,605	42,883	29,884
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
FUNDS	5				
Unrestricted funds				35,278	29,884
Restricted funds				7,605	-
				<u> </u>	<u> </u>
TOTAL FUNDS				42,883	29,884
				<u> </u>	<u> </u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2023 and were signed on its behalf by:

C L Serjeant - Trustee

The Bucks Association for the Care of
Offenders

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	1,808	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The Bucks Association for the Care of
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. COMPARATIVES (YEAR-END 31.12.21) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	16,284	500	16,784
EXPENDITURE ON Charitable activities			
Grants to organisations	3,607	-	3,607
Grants for individuals	24,076	500	24,576
Other	1,833	-	1,833
Total	29,516	500	30,016
NET INCOME/(EXPENDITURE)	(13,232)	-	(13,232)
RECONCILIATION OF FUNDS Total funds brought forward	43,116	-	43,116
TOTAL FUNDS CARRIED FORWARD	29,884	-	29,884

5. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds Unrestricted funds	29,884	5,394	35,278
Restricted funds			
Restricted funds - Thames Valley Community Fund	-	4,186	4,186
Restricted funds - Heart of Bucks	-	3,419	3,419
	-	7,605	7,605
TOTAL FUNDS	29,884	12,999	42,883

The Bucks Association for the Care of
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	27,288	(21,894)	5,394
Restricted funds			
Restricted funds - Thames Valley Community Fund	5,000	(814)	4,186
Restricted funds - Aldo Trust	750	(750)	-
Restricted funds - Heart of Bucks	5,000	(1,581)	3,419
	<u>10,750</u>	<u>(3,145)</u>	<u>7,605</u>
TOTAL FUNDS	<u>38,038</u>	<u>(25,039)</u>	<u>12,999</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Unrestricted funds	43,116	(13,232)	29,884
TOTAL FUNDS	<u>43,116</u>	<u>(13,232)</u>	<u>29,884</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	16,284	(29,516)	(13,232)
Restricted funds			
Restricted funds - Aldo Trust	500	(500)	-
TOTAL FUNDS	<u>16,784</u>	<u>(30,016)</u>	<u>(13,232)</u>

The Bucks Association for the Care of
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

7. RESTRICTED FUNDS - PURPOSE AND RESTRICTION ON FUNDS

Thames Valley Community Fund - Grants to ex-offenders with aim to reduce reoffending through education, employment and training within Buckinghamshire and Milton Keynes.

Heart of Bucks - Grants to ex-offenders with aim to reduce reoffending within Buckinghamshire.

Aldo Trust - Grants to prisoners or recently released prisoners at no more than £25 per person for educational, welfare and employment purposes.

The Bucks Association for the Care of
Offenders

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,230	16,784
Other trading activities		
Fundraising events	1,808	-
Total incoming resources	38,038	16,784
EXPENDITURE		
Charitable activities		
Grants to institutions	3,080	3,607
Grants to individuals	20,157	24,576
	23,237	28,183
Support costs		
Other		
Software, IT support and related costs	1,065	1,101
Insurance	523	549
Subscriptions	95	95
Sundries	119	88
	1,802	1,833
Total resources expended	25,039	30,016
Net income/(expenditure)	12,999	(13,232)

This page does not form part of the statutory financial statements