

Charity number: 1179953

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2020

Association Of Special Constabulary Officers
Report of the Trustees
For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....
Triple Bottom Line Accounting Limited

The Enterprise Centre
University of East Anglia
Norwich
Norfolk
NR4 7TJ

28 August 2020

Association Of Special Constabulary Officers
Statement of Financial Activities
For the year ended 31 March 2020

	Notes	Unrestricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2	1,000	35,047
Charitable activities	3		
Membership Activities		4,949	1,570
Total		5,949	36,617
Expenditure on:			
Charitable activities	4/5		
Membership Activities		(5,839)	(9,391)
Total		(5,839)	(9,391)
Net income		110	27,226
Reconciliation of funds			
Total funds brought forward		27,226	-
Total funds carried forward		27,336	27,226

Association Of Special Constabulary Officers
Statement of Financial Position
As at 31 March 2020

	Notes	2020	2019
		£	£
Current assets			
Debtors	9	-	21,656
Cash at bank and in hand		27,912	8,948
		27,912	30,604
Creditors: amounts falling due within one year			
	10	(576)	(3,378)
Net current assets			
		27,336	27,226
Total assets less current liabilities			
		27,336	27,226
Net assets			
		27,336	27,226
The funds of the charity			
Unrestricted income funds	11	27,336	27,226
Total funds			
		27,336	27,226

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

Chris Fisher-Wight

Mr Christopher Fisher-Wight
Trustee

15 August 2020

Association Of Special Constabulary Officers
Notes to the Financial Statements
For the year ended 31 March 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Association Of Special Constabulary Officers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

2. Income from donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Donations received	1,000	22,935
Grants received	-	12,112
	1,000	35,047
	1,000	35,047

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Membership Activities</i>		
Membership Fees	4,949	1,570

Association Of Special Constabulary Officers
Notes to the Financial Statements Continued
For the year ended 31 March 2020

4. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
Membership Activities	5,263	8,791
Support costs	576	600
	5,839	9,391

5. Costs of charitable activities by activity type

	2020	2019
	£	£
Activities undertaken directly		
Membership Activities	5,839	9,391

6. Analysis of support costs

	2020	2019
	£	£
Governance costs	576	600

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Auditor's fees	576	600
	576	600

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Association Of Special Constabulary Officers
Notes to the Financial Statements Continued
For the year ended 31 March 2020

9. Debtors

	2020	2019
	£	£
Amounts due after more than one year:		
Trade debtors	-	21,656
	-	21,656
	-	21,656

10. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	576	3,378
	576	3,378
	576	3,378

11. Movement in funds

Unrestricted Funds

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	27,226	5,949	(5,839)	27,336
	27,226	5,949	(5,839)	27,336
	27,226	5,949	(5,839)	27,336

Unrestricted Funds - Previous year

	Balance at 18/09/2018	Incoming resources	Outgoing resources	Balance at 31/03/2019
	£	£	£	£
<i>General</i>				
General	-	36,617	(9,391)	27,226
	-	36,617	(9,391)	27,226
	-	36,617	(9,391)	27,226

Association Of Special Constabulary Officers
Notes to the Financial Statements Continued
For the year ended 31 March 2020

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	27,336	27,336
	27,336	27,336
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	27,226	27,226
	27,226	27,226

Association Of Special Constabulary Officers
Detailed Statement of Financial Activities
For the year ended 31 March 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	1,000	22,935
Grants receivable	-	12,112
	1,000	35,047
Charitable activities		
Membership Fees	4,949	1,570
	4,949	1,570
Total incoming resources	5,949	36,617
EXPENDITURE		
Charitable activities		
Hotel, travel and meeting costs	(3,623)	(5,399)
Consultancy fees	(1,550)	(3,250)
Admin	(90)	(142)
	(5,263)	(8,791)
SUPPORT COSTS		
Governance costs		
Independent examination fees	(576)	(600)
	(576)	(600)
Total resources expended	(5,839)	(9,391)
Net Income	110	27,226