Charity number: 1179953
Scottish Charity Regulator charity number SC055560

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2026

Association Of Special Constabulary Officers

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Independent Examiners Report to the Trustees

For the year ended 31 March 2026

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, with the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

Peter Ellington FAIA
Triple Bottom Line Accounting Limited
The Enterprise Centre
University of East Anglia
Norwich
Norfolk
NR4 7TJ
Date: 20th August 2026

Association of Special Constabulary Officers (ASCO)
Report of the Trustees
For the year ended 31 March 2026

The trustees present their annual report for the year ended 31 March 2026 and financial statements for the year ended 31 March 2026 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011, and the ASCO Constitution.

Reference and Administrative Information

Charity Name: Association of Special Constabulary Officers (ASCO)

Charity Registration Number: 1179953
Scottish Charity Regulator charity number SC055560

Principal Office:
The Enterprise Centre
University of East Anglia
Norwich Research Park
Norwich
Norfolk NR4 7TJ

Board of Trustees:
Dr Ashley Frayling (Chair)
Curtis James Marshall (Deputy Chair)
Phil Clare (Treasurer)
Matthew Whalley (Secretary)
Jamie Allan
David Pedrick-Friend
David Mair

Bankers:
Lloyds Bank plc
Registered office: 25 Gresham Street, London EC2V 7HN

Structure, governance and management

ASCO is a Charitable Incorporated Organisation (association model) with voting membership other than the charity trustees. Our Constitution is our incorporating document.

All trustees are directed to read the Charity Commission guidance on the roles and responsibilities of trustees (CC3a), and guidance 'Campaigning and political activities for small charities'.

The charity has an ASCO Advisory Board which includes its trustees, and charity volunteers to represent charity members through their unique perspectives thanks to specialist skills and experiences, each having an area of responsibility they are accountable for delivering on within the charity.

The Association works with other national bodies concerned with increasing the efficiency of the police and the advancement of volunteering in the prevention of crime. These include the Home Office, College of Policing, National Police Chiefs Council, The Superintendents' Association, The Association of Police and Crime Commissioners (APCC), and Police Federation of England & Wales, Police Scotland and beyond. It is represented on a wide range of national policing policy boards.

Objectives and activities

The charitable objectives of the Association of Special Constabulary Officers (ASCO) are:

i. the promotion of the efficiency of the police by, but not limited to, providing and facilitating the giving of information, advice, and training to Special Constables; and

ii. the advancement of citizenship and community development through the promotion of volunteering and public participation in the prevention and solution of crime.

Over the course of the last financial year, ASCO have undertaken a range of activities to further these objectives and to provide public benefit.

These include:

- Engagement at ministerial level across Whitehall to provide a clear voice for members in senior stakeholder meetings, where strategic direction is being informed and challenged.

- Expansion to further support Special Constables in Police Scotland through achieving recognised charity status from the Scottish Charity Regulator (OSCR) - reference SC055560.

- Nationally development and influencing of policy and practice in relation to the Special Constabulary. Including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic

groups. This includes representing Special Constables on the national Special Constabulary Working Group, Employer Sponsored Policing, National Police Profession, Citizens in Policing and other strategically key forums. This has seen the continued development of several thematic work areas, especially around recruitment and retention across the Special Constabulary. This work has also included representing Special Constables on national boards considering formal honours, memorials, and awards for Special Constables. ASCO also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College.

- ASCO has been part of a national working group reviewing guidance in relation to police ethics.

- Continuing to maintain a much larger membership for the charity, despite overall continuation of decline in Special Constable numbers nationally. This has included further building the representation of ASCO in Police Scotland. ASCO achieves a membership that is diverse, with 6% of ASCO members identifying as BAME. 11% of ASCO identifies as LGBT+. The proportion of female members is lower (at 13%) than the population of Special Constables as a whole; though this is an improvement on last year, this is likely in part to reflect that longer serving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

- ASCO has organised events, both in person, online and mixed to maximise engagement and cater for a diverse range of accessibility needs. ASCO seeks to continue to build upon this theme and host regular events to add value to its membership and ultimately support the charity objectives.

- Provided research services to policing on key areas, exploiting the sector knowledge held by practitioners who have feet in both operational policing and academic camps.

The trustees have highlighted key strategic opportunities in achieving its charitable objectives including enhancing the role, support, capability, and contribution of Special Constables, developing a stronger strategic vision for the future of the Special Constabulary learning from practice in other sectors and in policing internationally, more effectively bringing together and engaging Special Constables, and supporting greater diversity and inclusion within the Special Constabulary.

The trustees have highlighted key risks to the Association achieving its charitable objects which include the decline in overall numbers and hours served of Special Constables nationally, the need for greater engagement and communication across all Special Constables, gaps in 'voice' and representation at local and national level, limitations in wellbeing support, and unevenness of practice in respect of initial learning and competency development, access to training, and development of opportunities to specialise for Special Constables.

Achievements and performance

Key areas of delivery during the year have already been set out in the above section outlining the activities of the Association.

ASCO has in particular delivered:

- A continuing increased representation, in terms of increased membership compared to previous ASCO arrangements.
- A notable growth in the number of SCs actively involved across the charity's work, which has served to further strengthen the development of ASCO and its role.
  A focus on improving the employment rights relating to Special Constables – being the architects for a government statutory review leading to legislative changes being considered.
- Influencing organisational review processes of Special Constabularies.
- Data work to identify key issues and trends in national data across the Special Constabulary.
- Strengthening of the support model for Special Constables, and contributing to wider national work focused on volunteer officer wellbeing.

Financial Review

The accounts of the Association have been prepared. As a small charity, the Association does not meet the threshold to require an Independent Examination or full audit of our accounts.

The Association's policy is broadly to balance income and expenditure in any year. Any reserves are carried forward and utilised in the following year.

The principal sources of funds are:

- An annual grant from the Home Office of £12,000

- Donations

All expenditure is on meeting the objectives of the Association, and includes governance and policy support for trustees, travel expenses to required meetings, legal and audit fees, training and development welfare wellbeing and sundry operating expenses, particularly relating to technology and accountancy.

Future plans

The Association intends to continue to represent all Special Constables across the Special Constabulary, across all areas of interest and concern.

The focus will be in further focusing and building the influence and the impact of ASCO as an Association, and its engagement and visibility across Special Constables.

- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;

- Addressing issues of diversity and inclusion, accessibility and fairness, across the Special Constabulary;

- Representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and

- Strategic representation to champion the role and contribution of volunteer officers.

The Association plans to continue growing membership to a higher percentage of Special Constables across the country by developing and better communicating the work of the Association.

The Association will make a major contribution to leading future vision and thinking in respect of the Special Constabulary.

The Association will:

- continue to fund on a part-time commissioned basis support to provide basic advice and administrative support to trustees and to enhance the policy work of the charity;

- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

Declaration

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity trustees

Signature:



Full name: Ashley Frayling
Position: Trustee and Chair
Date: 19th August 2026

Association Of Special Constabulary Officers

Statement of Financial Activities
For the year ended 31 March 2026

	Notes	Unrestricted funds	2026
		£	£
Income and endowments from:			
Donations and legacies	2	5	36,362
Charitable activities			
Membership activities		873	1,667
Total		**878**	**38,030**
Expenditure on:			
Charitable activities			
Membership activities		(16,169)	(30,755)
Total		**(16,169)**	**(30,755)**
Net income		**(15,291)**	**7,274**
Reconciliation of funds			
Total funds brought forward		33,891	26,616
Total funds carried forward		**13,652**	**33,891**

Association Of Special Constabulary Officers

Statement of Financial Position
As at 31 March 2026

	Notes	2026	2025
		£	£
Tangible Assets		-	117
Current Assets			
Cash at bank and in hand		13,652	33,774
		13,652	**33,891**
Creditors: amounts falling due within one year	9	-	-
Net current assets		**13,652**	**33,891**
Creditors: amounts falling due more than one year		-	-
Total Assets less current liabilities		**13,652**	**33,891**
Net Assets		**13,652**	**33,891**
The funds of the charity		**13,652**	**33,891**
Total funds		**13,652**	**33,891**

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

Matthew Whalley

Trustee
19/08/2026

Notes to the Financial Statements
For the year ended 31 March 2026

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:

2. Income from donations and legacies	**2026**	**2025**
	£	**£**
Unrestricted funds		
Donations received		
Grants received	5	36,362

3. Income from charitable activities	**2026**	**2025**
	£	**£**
Unrestricted funds		
Membership activities	878	1,667

4. Costs of charitable activities by fund type

	2026 £	2025 £
Unrestricted funds		
Membership Activities	11,285	28,875
Support costs	4,884	1,880
	16,169	**30,755**

5. Costs of charitable activities by activity type

	2026 £	2025 £
Activities undertaken directly		
Membership Activities	11,285	28,875

6. Analysis of support costs

	2026 £	2025 £
Governance costs	4,884	1,880

7. Net income/(expenditure)for the year

	2026 £	2025 £
This is stated after charging/(crediting)		
Auditor's fees	1,256	1,228

8. comparatives for the statement of Financial Activities

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

9. Movement in funds

Unrestricted Funds

	Balance at 01/04/2025 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2026 £
General	33,891	878	(16,169)	18,600
	33,891	**878**	**(16,169)**	**18,600**

Unrestricted Funds - Previous year	Balance at 01/04/2024 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2025 £
General	26,616	38,030	(30,755)	33,891
	26,616	**38,030**	**(30,755)**	**33,891**

10. Analysis of net assets between funds

	Net Current assets/ (liabilities) £	Net Assets £
Unrestricted funds		
General	13,652	13,652
General	**13,652**	**13,652**

11. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2025: NIL)