

HACRO

England & Wales · Charity number 1163064

Details

Status Registered

Legal form CIO

Registered 2015-08-07

Register [View on the Charity Commission register](#)

Contact

Address 62-72 Victoria Street
St Albans
AL1 3XH

Phone 01727854727

Email office@hacro.org

Website www.hacro.org

Activities

Objects: THE OBJECTS OF THE ASSOCIATION SHALL BE TO EDUCATE AND TRAIN AND RELIEVE POVERTY AND SICKNESS AMONG PERSONS WHO ARE SUFFERING, HAVE SUFFERED OR MIGHT SUFFER A LEGAL RESTRICTION ON THEIR LIBERTY IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT OR THROUGH ANY MEANS WHATEVER AND THE FAMILIES OF SUCH PERSONS IN SUCH WAYS AS THE ADMINISTRATIVE TRUSTEES THINK FIT AND TO FURTHER AND PROMOTE THE STUDY OF AND RESEARCH INTO ALL ASPECTS AND METHODS OF THE PREVENTION OF CRIME AND DELINQUENCY AND TO OBTAIN AND MAKE RECORDS OF AND DISSEMINATE INFORMATION CONCERNING THE SAME, AND TO PROMOTE, SUPPORT OR CARRY ON EITHER ALONE OR IN CO-OPERATION WITH ANY BODY, AUTHORITY, OR PERSON, ANY PROJECT OR SCHEME IN CONNECTION WITH ANY METHODS OF THE PREVENTION OF CRIME AND DELINQUENCY AND TO PROVIDE MONEYS FOR SUCH PURPOSES WHETHER BY WAY OR LOAN OR OTHERWISE, WITHIN THE AREA OF THE COUNTY OF HERTFORDSHIRE AND SUCH OTHER NEARBY ENGLISH COUNTIES AS MAY FROM TIME TO TIME BE DETERMINED BY THE TRUSTEES.

Activities: Mission: Our Mission is to offer support for offenders, potential offenders and their families to manage positive change in their lives; to engage with influential partners in the community of Hertfordshire and neighbouring counties; and to work to establish a range of educational and training initiatives with a focus on gaps in provision.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Bedford
- Cambridgeshire
- Essex
- Hertfordshire
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£295,324	£299,744	-	-
2024-03-31	£223,973	£274,329	-	-
2023-03-31	£197,800	£244,686	-	-
2022-03-31	£297,913	£298,302	-	-
2021-03-31	£349,880	£234,159	-	-

Trustees

Name	Role	Appointed
Matthew James Cannon	Chair	2026-04-30
Anthony John Clayton		2026-04-30
Christopher Hale JP		2023-04-28
Eric Gilbert Pillinger		2020-02-20
Jacqui Brabazon		2021-10-08
John Willis Walker FCA		2022-12-09
Mark Shepperd		2024-04-20
Stephen Probyn		2026-01-27

HACRO

England & Wales - Charity number 1163064

Accounts

HACRO CIO

Registered Charity 1163064

ANNUAL REPORT FOR THE YEAR ENDING 31 March 2025

OBJECTS

The objects of the Charity are:

- to educate and train and relieve poverty and sickness among persons who are suffering, have suffered or might suffer a legal restriction on their liberty in any penal or corrective establishment through any means whatsoever and the families of such persons in such ways as the trustees think fit;
- to further and promote the study of and research into all aspects and methods of the prevention of crime and delinquency and to obtain and make records of and disseminate information concerning the same; and
- to promote, support or carry on either alone or in co-operation with anybody, authority, or person, any project or scheme in connection with any methods of the prevention of crime and delinquency and to provide moneys for such purposes whether by way of loan or otherwise, within the area of the County of Hertfordshire and such other nearby English Counties as may from time to time be determined by the trustees.

GOVERNING DOCUMENT

HACRO is a Charitable Incorporated Organisation and is governed by its Constitution. Its Constitution is a trust deed dated 05 August 2015.

PRINCIPAL OFFICE

Our principal office is 62-72 Victoria Street, St Albans, Hertfordshire. AL1 3XH.

PRINCIPAL ACTIVITIES

- HACRO (Hertfordshire Association for the Care and Rehabilitation of Offenders) is a predominantly Grant Funded charity, helping people in Hertfordshire who have been on the wrong side of the law to turn their lives around. We believe in second chances;
- Our vision is a world in which everyone on the wrong side of the law has the chance to turn their lives around and lead a life fully contributing to society. We deliver our vision through programmes that build capability and confidence, delivered with respect and integrity. Our mission is to offer support for offenders, potential offenders and their families to make positive changes in their lives and thereby reduce the number of victims of crime;
- We do this by providing mentoring support and a range of training and well-being programmes. We also work with other local charities to provide individualised and needs-based support;
- Our flagship programme, TurnAround was launched on 1st January 2023 as a personal development programme providing support, purpose, engagement, structure and opportunity to ex-offenders on their journey back into the community.

PUBLIC BENEFIT

The above activities are for the benefit of our participants in particular and the public at large. In this respect the trustees have due regard for the guidance issued by the Charities Commission on public benefit.

ACHIEVEMENTS

Our overriding achievement has been the continued development of our flagship programme, Turn-Around.

FINANCE

Income from all sources aggregated £295,324 compared with £223,973 last year.

We started the year with total funds of £159,552 of which £41,395 was restricted for our charitable programmes. At the year end, we held total funds aggregating £155,132 of which £19,832 was restricted for specific charitable purposes by the providers. The trustees have been able to secure significant longer-term funding providing financial security for the charity.

Our fixed asset is a motor vehicle, a people carrier, donated by the West Herts Charitable Trust (WHCT) during the Year ending 31st March 2023. Whilst it is a donation, we will be obligated to return it to WHCT if it is no longer needed. In the event of destruction or disposal, we will be obligated to account to WHCT for 75% of any proceeds. We are obligated to keep the vehicle insured and do so at the valuation provided to us by WHCT. The vehicle is depreciated at the higher of 25% of the reducing balance or the mark down provided to us by WHCT.

RESERVES

We seek to keep reserves enabling us to support our programmes for a further six months without raising further income. We have reviewed cash flow projections for a full twelve-month period from 31 March 2025 and we are satisfied that we have the resources to function as a going concern for the remainder of the period to 31 March 2026 and beyond.

We aim to keep adequate reserves to enable us to support our charitable programmes and to provide our employees with job security.

The greatest risk to the charity would be failure to secure new sources of income to replace existing funds as they are expensed.

ANNUAL ACCOUNTS

The Accounts of HACRO are drawn up on an accrual's basis. In particular, funds aggregating £99,294 (2024 £57,626) have been received in the current year, relating to expenditure arising in the year starting on 01 April 2025. These have been reported as grant income received in advance.

FINANCIAL SUPPORT

We are highly dependent on grants for our income and we acknowledge and thank, among others, the following organisations for their support during the year:

The National Lottery Community Fund
The Tudor Trust
Lloyds Bank Foundation for England and Wales
The Swire Charitable Trust
Colin MBE & Dawn Powell Charitable Fund
The Beatrice Laing Trust
The Clothworkers Foundation
The Lawn Tennis Association
Hertfordshire County Council
Hertfordshire Community Foundation
St Albans Council

FINANCIAL CONTROLS

During the period, we reviewed the charity's financial control procedures to ensure that they were appropriate for our current activities. The review concluded that the financial controls were both adequate and appropriate.

PERSONNEL

We continue to employ the services of a part-time Chief Executive Officer (CEO), Matthew Cannon who is supported by one full time employee and ten part-time employees. They, in turn, are supported by four volunteers.

TRUSTEES

Trustees are recruited following open advertisement or personal recommendation. All are formally interviewed. by at least two trustees prior to approval at a meeting of the board of trustees.

On 31st March 2025, our trustees were:

Audrey Beale JP – Chair
John Walker FCA – Treasurer
Jacqueline Brabazon
Eric Pillinger
Christopher Hale JP
Mark Shepperd – appointed 20 April 2024
Cormac OKeefe – appointed 14 November 2024

Peter Spencer JP retired from the Board in December 2024 having served for nine years.

RELATED TRANSACTIONS

There were no transactions that could give rise to a conflict of interest for any trustees. No funds were paid to trustees by the charity during the year save for appropriate out-of-pocket expenses.

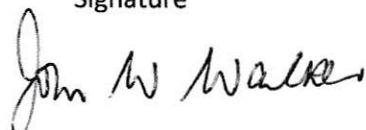
INDEPENDENT EXAMINER

Mr. Andrew Thomson, BA FCA of Leverstock Green, Hertfordshire acted as Independent Examiner of the accounts of the Charity.

DECLARATION

The trustees declare that they have approved the trustees' Annual Report set out above.

Signed on behalf of the charity's trustees.

Signature	Full name	Position	Date
	John Willis Walker	Treasurer	19.09.2025

HACRO

For the Care and Rehabilitation of Offenders

FINANCIAL STATEMENTS

For the year ending 31st March 2025

Registered Charity No: 1163064

Email: office@hacro.org.uk

Telephone: 01727 854727

Website: www.hacro.org.uk

Address: 62-72 Victoria Street, St Albans, Herts, AL1 3XH

HACRO

CONTENTS

For the year ended 31 March 2025

	Page
Legal and Administrative	1
Independent Examiner' Report	2
Statement of Financial Activity	3
Balance Sheet	4
Notes to the Financial Statements	5 to 11

HACRO
LEGAL AND ADMINISTRATIVE
For the year ended 31 March 2025

Name: HACRO CIO

Registered Number: 1163064

Trustees: Valerie Beale JP - Chair
John Walker FCA - Treasurer
Jacqui Brabazon
Eric Pillinger
Christopher Hale
Mark Shepperd - appointed 20 April 2024
Cormac OKeefe - appointed 14 November 2024

Executive: Matthew Cannon - Chief Executive Officer

Registered Address: 62-72 Victoria Street
St Albans
AL1 3XH

Website: www.hacro.org.uk

Independent Examiner: Andrew Thomson BA FCA
Leverstock Green
Hertfordshire

HACRO

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 March 2025

I report on the Accounts of HACRO for the year ended 31 March 2025 which are set out on pages 3 to 9.

Respective responsibilities of trustee and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 the general Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

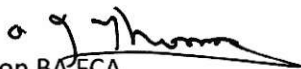
Independent Examiner's Statement

In the course of 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 the 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 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.

Signed



Andrew Thomson BA FCA

Leverstock Green, Hertfordshire

Date

19/9/25

**Statement of Financial Activities
For the year ended 31 March 2025**

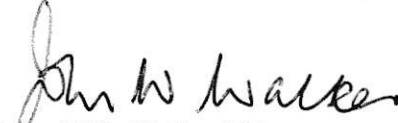
	Note	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income resources:					
Donations	2	32,184	5,619	37,803	35,176
Grant income	2	81,064	171,445	252,509	165,267
Donation of Vehicle	11	0	0	0	21,000
Other Income	2	5,012	0	5,012	2,530
Total incoming resources		118,260	177,064	295,324	223,973
Resources expended					
Charitable Activities	3	101,118	198,626	299,744	274,329
Total expenditure		101,118	198,626	299,744	274,329
Net Income		17,142	(21,562)	(4,420)	(50,356)
Transfer between funds	9	13,166	(13,166)	0	0
Net income for the year		30,308	(34,728)	(4,420)	(50,356)
Total funds brought forward		118,157	41,395	159,552	209,908
Total funds carried forward		148,465	6,667	155,132	159,552

The Notes on pages 5 to 9 form part of these accounts

HACRO
BALANCE SHEET
AS AT 31 March 2025

	Note	2025 £	2024 £
Fixed Assets	11	15,000	20,000
Current Assets			
Debtors	5	11,673	(7,799)
Payments in advance	6	2,397	3,116
Cash at bank and in hand		232,340	211,560
		246,410	206,877
Current Liabilities			
Creditors	7	6,984	9,699
Receipts in advance	8	99,294	57,626
Total Current Liabilities		106,278	67,325
Net Current Assets		140,132	139,552
Net Assets		155,132	159,552
Funds			
Unrestricted funds	9	135,301	118,157
Restricted funds	9	19,831	41,395
		155,132	159,552

The trustees declare that they have approved the Accounts set out above.

Signed 
 John Willis Walker FCA

Date 19.09.2025

HACRO

Notes to the Financial Statements For the year ended 31 March 2025

1 Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity Information

HACRO is a Charitable Incorporation Organisation registered in England and Wales.

Incoming resources

All material incoming resources have been included on an accruals basis.
Donations and gifts are included in the statement of financial activities.
All grants are recognised as income within the period to which they relate.

Fixed Assets

Fixed Assets relate to a motor vehicle which is Depreciated at the greater of 25% on the reducing balance and the diminution in value determined from time to time by the donor to whom HACRO is accountable in the event of sale or destruction.
The vehicle is insured at the value determined by the donor.

Resources expended

All expenditure is accounted for on an accrual basis.
All expenditure has been analysed using a natural classification.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund.

Going concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the foreseeable future.

HACRO

Notes to the Financial Statements For the year ended 31 March 2025

1 Accounting Policies (Continued)

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

There are no critical accounting estimates or judgements in the financial statements.

2 Income from charitable activity	Unrestricted	Restricted	Total 2025	Total 2024
	funds	funds		
	£	£	£	
Grants	81,064	171,445	252,509	165,267
Donations	32,184	5,619	37,803	35,176
Donations re motor vehicle	0	0	0	21,000
Other	5,012	0	5,012	2,530
Total	118,260	177,064	295,324	223,973
Total 2024	47,385	176,588	223,973	

Financial Support

The charity is highly dependent for its income on grants and donations. Among others, the following organisations have supported the charity during the year

The National Lottery Community Fund, The Tudor Trust, Lloyds Bank Foundation for England and Wales, The Swire Charitable Trust, The Beatrice Laing Trust, Colin MBE & Dawn Powell Charitable Fund, The Clothworkers Foundation, The Lawn Tennis Association, Hertfordshire County Council, Hertfordshire Community Foundation, St Albans Council.

HACRO

Notes to the Financial Statements For the year ended 31 March 2025

3 Expenditure on charitable activity	Unrestricted	Restricted	Total 2025	Total 2024
	funds	funds		
	£	£	£	
Website and marketing	3,886	325	4,211	3,799
External facilitator/instructor	1,080	8,370	9,450	18,609
Venue hire	3,426	3,158	6,584	5,120
Programme expenses	4,650	26,669	31,319	41,955
Salaries	76,557	135,688	212,245	178,664
Materials for programmes	108	9,860	9,968	3,503
Staff training	1,552	483	2,035	886
Staff event	168	0	168	304
Motor and travelling Expenses	190	969	1,159	689
Motor vehicle insurance	54	1,318	1,372	1,550
Motor vehicle depreciation		5,000	5,000	8,000
Awards and events	2,335	990	3,325	2,421
Printing, postage and stationary	178	0	178	399
Telephone and internet	1,582	0	1,582	1,234
Computer and software	2,624	5,796	8,420	4,509
Insurance	1,653		1,653	1,456
Sundry expenses	975		975	1,094
Bank charges	100		100	87
Accountancy fees				50
Total expenditure	101,118	198,626	299,744	274,329
Total 2024	66,202	208,127	274,329	

HACRO

Notes to the Financial Statements For the year ended 31 March 2025

4 Salaries and wages

	Total 2025	Total 2024
	£	£
Pension	4,668	4,284
Wages	198,927	169,630
Tax & NI	8,650	4,750
Total	212,245	178,664

An average of 11 (2024 - 11) staff were employed during the year
No members of staff were paid more than £60,000 in either year

5 Debtors

	2025	2024
	£	£
Debtors	10,623	(8,649)
Loan	1,050	850
Total	11,673	(7,799)

6 Prepayments

	2025	2024
	£	£
Insurances	2,397	1,036
Rent		2,080
Total	2,397	3,116

7 Creditors

	2025	2024
	£	£
Other creditors	6,122	4,047
Accruals	862	5,652
Total	6,984	9,699

8 Receipts in advance

	2025	2024
	£	£
National Lottery	35,164	34,293
Tudor Trust	29,268	23,333
The Colin MBE & Dawn Powell Charitable Fund	34,862	
Total	99,294	57,626

HACRO

Notes to the Financial Statements For the year ended 31 March 2025

9 Movement in funds	As at 1 April 2024	Incoming Resources	Outgoing resources	Transfers	As at 31 March 2025
	£	£	£	£	
Restricted funds					
Small grants	7,358	2,297	(7,527)	0	2,128
Caring dads	1,808	0	(1,808)	0	0
Dedicated dads	3,094	0	(3,094)	0	0
Training/wellbeing	1,149	1,050	(874)	0	1,325
Turn Around	7,217	130,372	(127,222)	(9,796)	571
Road to employment	769	39,044	(36,644)	(3,370)	(200)
Information technology	0	4,300	(3,292)	0	1,008
Motor vehicle cash grant	5,000	0	(1,250)	0	3,750
Motor vehicle non-cash donation	15,000	0	(3,750)	0	11,250
Total Restricted funds	41,395	177,063	(185,461)	(13,166)	19,832
Unrestricted funds					
Unrestricted funds	88,157	118,260	(114,283)	13,166	105,300
Contingent Reserve	30,000				30,000
Total Unrestricted funds	118,157	118,260	(114,283)	13,166	135,300
Total Funds	159,552	295,323	(299,744)	0	155,132

10 Related parties

There were no transactions that could give rise to a conflict of interest for any trustees.
No funds were paid to trustees by the charity during the year save for appropriate out-of-pocket expenses.

11 Fixed Assets - Motor Vehicle

The motor vehicle is a people carrier donated by West Herts Charitable Trust (WHCT) for which HACRO contributed £7,000, provided by way of a specific grant from the Da Vinci Foundation during the year ending 31 March 2023. WHCT regard the donation as a gift and, as such, the vehicle is the property of HACRO but subject to return if the vehicle is no longer needed. At inception, the vehicle was valued by WHCT at £28,000 and is held in HACRO's books at the valuation provided by WHCT from time to time, which is the value at which it must be insured. At 31 March 2025, the vehicle was valued by WHCT at £20,000 and so the vehicle has been insured at that level. In line with its policy regarding depreciation the Trustees have depreciated the vehicle by 25% of the reducing balance. In the event of destruction or disposal, HACRO will be required to account to WHCT for 75% of any proceeds.

Donation at inception being 01 April 2023

	£
West Herts Charitable Trust	21,000
Da Vinci Foundation	7,000
Value at inception	<u>28,000</u>
Depreciation last year	8,000
Book value at 31 March 2024	<u>20,000</u>
Depreciation this year	5,000
Book value at 31 March 2025	<u>15,000</u>

HACRO

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 March 2025

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Respective responsibilities of trustee and examiner

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I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 the general Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of 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 the 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 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.

Signed 
Andrew Thomson BA FCA
Leverstock Green, Hertfordshire

Date 19/9/25

HACRO

England & Wales - Charity number 1163064

Accounts

HACRO CIO

Registered Charity 1163064

ANNUAL REPORT FOR THE YEAR ENDING 31 March 2024

OBJECTS

The objects of the Charity are:

- to educate and train and relieve poverty and sickness among persons who are suffering, have suffered or might suffer a legal restriction on their liberty in any penal or corrective establishment through any means whatsoever and the families of such persons in such ways as the trustees think fit;
- to further and promote the study of and research into all aspects and methods of the prevention of crime and delinquency and to obtain and make records of and disseminate information concerning the same; and
- to promote, support or carry on either alone or in co-operation with anybody, authority, or person, any project or scheme in connection with any methods of the prevention of crime and delinquency and to provide moneys for such purposes whether by way of loan or otherwise, within the area of the County of Hertfordshire and such other nearby English Counties as may from time to time be determined by the trustees.

GOVERNING DOCUMENT

HACRO is a Charitable Incorporated Organisation and is governed by its constitution. Its constitution is a trust deed dated 05 August 2015.

PRINCIPAL OFFICE

Our principal office is 62-72 Victoria Street, St Albans, Hertfordshire. AL1 3XH.

PRINCIPAL ACTIVITIES

- HACRO (Hertfordshire Association for the Care and Rehabilitation of Offenders) is a predominantly Grant Funded charity, helping people in Hertfordshire who have been on the wrong side of the law to turn their lives around. We believe in second chances;
- Our vision is a world in which everyone on the wrong side of the law has the chance to turn their lives around and lead a life fully contributing to society. We deliver our vision through programmes that build capability and confidence, delivered with respect and integrity. Our mission is to offer support for offenders, potential offenders and their families to make positive changes in their lives and thereby reduce the number of victims of crime;
- We do this by providing mentoring support and a range of training and well-being programmes. We also work with other local charities to provide individualised and needs-based support;
- All this experience and expertise has allowed us to create our flagship programme – TurnA-round.

ANNUAL ACCOUNTS

The Accounts of HACRO are drawn up on an accrual's basis. In particular, funds aggregating £57,626 have been received relating to the year starting on 01 April 2025. These have been reported as grant income received in advance

FINANCIAL CONTROLS

During the period, we reviewed the charity's financial control procedures to ensure that they were appropriate for our current activities. The review concluded that the financial controls were both adequate and appropriate with some opportunities for improvement identified and actioned.

PERSONNEL

We continue to employ the services of a part-time Chief Executive Officer (CEO), Matthew Cannon, who was appointed as such on 1st April 2023 when he stood down from being Chairman and trustee. He did this so that he could devote his time to the continued development of TurnAround during its formative period. This will be reviewed during the current year as will the appointment of a full time CEO, subject to our financial position. He is supported by one full time employee and nine part-time employees. They, in turn, are supported by five volunteers.

TRUSTEES

Trustees are recruited following open advertisement or personal recommendation. All are formally interviewed by at least two trustees prior to approval at a meeting of the board of trustees.

On 31st March 2024, our trustees were:

Audrey Beale JP – Chair
John Walker FCA – Treasurer
Peter Spencer JP
Jacqueline Brabazon
Eric Pillinger
Christopher Hale JP – appointed 28 April 2023

Sean Bolton stood down from the Board in December 2023.

Since the year end, Marco Pierleoni and Mark Sheppard have been appointed to the Board as trustees.

RELATED TRANSACTIONS

There were no transactions that could give rise to a conflict of interest for any trustees. No funds were paid to trustees by the charity during the year save for appropriate out-of-pocket expenses.

INDEPENDENT EXAMINER

Mr. Andrew Thomson, BA FCA of Leverstock Green, Hertfordshire acted as Independent Examiner of the accounts

DECLARATION

The trustees declare that they have approved the trustees' Annual Report set out above.

- Our flagship programme, TurnAround was launched on 1st January 2023 as a personal development programme providing support, purpose, engagement, structure and opportunity to ex-offenders on their journey back into the community.

PUBLIC BENEFIT

The above activities are for the benefit of our participants, in particular, and the public at large. In this respect the trustees have due regard for the guidance issued by the Charities Commission on public benefit.

ACHIEVEMENTS

Our overriding achievement has been the development of our flagship programme, TurnAround, following the closure of the Building Better Opportunities programme in December 2022 together with the cessation of its funding. During the year to 31st March 2024, this programme has been further developed and is regarded as being a success.

FINANCE

Income from all sources aggregated £223,973 compared with £197,800 last year. This figure includes the non-cash donation of £21,000 in respect of a motor vehicle from West Herts Charitable Trust (WHCT).

The motor vehicle is a people carrier for which HACRO contributed £7,000 received as a grant from the DaVinci Foundation for this purpose during the year ending 31 March 2023.

WHCT regard the donation as a gift and as such the vehicle is the property of HACRO but subject to return if it is no longer needed. At inception, the vehicle was valued by WHCT at £28,000 and is held in HACRO's books at the valuation provided by WHCT from time to time which is the value at which it must be insured. At 31 March 2024, it was valued by WHCT at £20,000.

In the event of destruction or disposal, HACRO will be required to account to WHCT for 75% of any proceeds.

We started the year with total funds of £209,908 of which £91,608 was restricted for our charitable programmes. At the year end we held total funds aggregating £159,552 of which £41,395 was restricted for specific charitable purposes by the providers. The trustees have secured significant longer-term funding which will provide continuing financial security for the charity.

RESERVES

We seek to keep reserves enabling us to support our programmes for further six months without raising further income. We have reviewed cash flow projections for a full twelve-month period from 31 March 2024 and we are satisfied that we have the resources to function as a going concern for the remainder of the period to 31 March 2025 and beyond. We aim to keep adequate reserves to enable us to support our charitable programmes and to provide our employees with job security.

The greatest risk to the charity would be failure to secure new sources of income to replace existing funds as they are expensed.

Signed on behalf of the charity's trustees.

Signature	Full name	Position	Date
<i>AV Beale</i>	Audrey Valerie Beale	Chair	23 October 2024

HACRO

For the Care and Rehabilitation of Offenders

FINANCIAL STATEMENTS

For the year ending 31st March 2024

Registered Charity No: 1163064

Email: office@hacro.org.uk

Telephone: 01727 854727

Website: www.hacro.org.uk

Address: 62-72 Victoria Street, St Albans, Herts, AL1 3XH

HACRO

CONTENTS

For the year ended 31 March 2024

	Page
Legal and Administrative	1
Independent Examiner' Report	2
Statement of Financial Activity	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10

HACRO
LEGAL AND ADMINISTRATIVE
For the year ended 31 March 2024

Registered Number: 1163064

Trustees: Valerie Beale JP - Chair
John Walker FCA - Treasurer
Peter Spencer JP
Jacqui Brabazon
Eric Pillinger
Christopher Hale - appointed 28 April 2023

Executive: Matthew Cannon - Chief Executive Officer

Registered Address: 62-72 Victoria Street
St Albans
AL1 3XH

Website: www.hacro.org.uk

Independent Examiner: Andrew Thomson BA FCA
Leverstock Green
Hertfordshire

HACRO
INDEPENDENT EXAMINER'S REPORT
For the year ended 31 March 2024

I report on the Accounts of HACRO for the year ended 31 March 2024 which are set out on pages 3 to 9 .

Respective responsibilities of trustee and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 the general Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

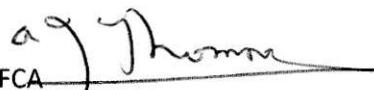
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts 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 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.

Signed

Andrew Thomson FCA

Leverstock Green, Hertfordshire



Date 23 October 2024

HACRO

Statement of Financial Activities For the year ended 31 March 2024

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income resources:					
Donations		8,180	26,996	35,176	4,432
Grant income	2	37,000	128,267	165,267	186,367
Donation of Vehicle	10		21,000	21,000	7,000
Other Income		2,205	325	2,530	0
Total incoming resources		47,385	176,588	223,973	197,799
Resources expended					
Charitable Activities	3	66,202	208,127	274,329	244,686
Total expenditure		66,202	208,127	274,329	244,686
Net Income		(18,817)	(31,539)	(50,356)	(46,887)
Transfer between funds	7	18,674	(18,674)	0	0
Net income for the year		(143)	(50,213)	(50,356)	(46,887)
Total funds brought forward		118,300	91,608	209,908	256,795
Total funds carried forward		118,157	41,395	159,552	209,908

The Notes on pages 5 to 9 form part of these accounts

HACRO
BALANCE SHEET
AS AT 31 March 2024

	Note	2024 £	2023 £
Fixed Assets	10	20,000	0
Current assets			
Debtors	5	(4,683)	15,019
Cash at bank and in hand		211,560	203,998
		226,877	219,017
Current Liabilities			
Creditors	6	9,699	9,109
Receipts in advance	7	57,626	0
Total current liabilities		67,325	9,109
Net current assets		159,552	209,908
Net Assets		159,552	209,908
Funds			
Unrestricted funds	8	118,157	118,300
Restricted funds	8	41,395	91,608
		159,552	209,908

The trustees declare that they have approved the Accounts set out above.

Signed  Date 
 John Willis Walker FCA

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

1 Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity Information

HACRO is a Charitable Incorporation Organisation registered in England and Wales.

Incoming resources

All material incoming resources have been included on an accruals basis.
Donations and gifts are included in the statement of financial activities.
All grants are recognised as income within the period to which they relate.

Fixed Assets

Fixed Assets relate to a motor vehicle which is held at the value attributed to it from time to time by the donor to whom HACRO is accountable in the event of sale or destruction.

Resources expended

All expenditure is accounted for on an accrual basis.
All expenditure has been analysed using a natural classification.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund.

Going concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the foreseeable future.

HACRO

Notes to the Financial Statements

For the year ended 31 March 2024

1 Accounting Policies (Continued)

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

There are no critical accounting estimates or judgements in the financial statements.

2 Income from charitable activity	Unrestricted	Restricted	Total 2024	Total 2023
	funds	funds		
	£	£	£	
Grants	37,000	128,267	165,267	171,061
Donations	8,180	26,996	35,176	4,432
Fees	2,205	325	2,530	1,492
Visitor Centre				12,573
Donations re motor vehicle		21,000	21,000	7,000
Other				1,241
Total	47,385	176,588	223,973	197,799
Total 2023	63,649	134,150	197,799	

The income from the Visitor Centre represents a discontinued activity

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

3 Expenditure on charitable activity	Unrestricted	Restricted	Total 2024	Total 2023
	funds	funds		
	£	£	£	
Website and marketing	3,799		3,799	3113
External facilitator/instructor	464	18,146	18,609	21073
Venue hire	(1,590)	6,710	5,120	2798
Programme expenses	3,300	38,655	41,955	18002
Salaries	50,247	128,417	178,664	187414
Materials for programmes		3,503	3,503	3346
Office expenses			0	68
Volunteer expenses			0	227
Visitor centre expenses			0	249
Staff training	500	386	886	247
Staff event		304	304	171
Motor and travelling Expenses		689	689	982
Motor vehicle insurance		1,550	1,550	0
Motor vehicle depreciation		8,000	8,000	0
Board meeting expenses			0	353
Awards and events	2,421		2,421	0
Printing, postage and stationary	399		399	37
Telephone and internet	1,234		1,234	979
Computer and software	2,741	1,768	4,509	2727
Insurance	1,456		1,456	469
Sundry expenses	1,094		1,094	1662
Bank charges	87		87	108
Accountancy fees	50		50	663
Total expenditure	66,202	208,127	274,329	244,686
Total 2023	94,460	150,226	244,686	

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

4 Salaries and wages	Total 2024	Total 2023
	£	£
Pension	4,284	7,147
Wages	169,630	172,789
Tax & NI	4,750	7,478
Total	178,664	187,414

An average of 11 (2023 - 11) staff were employed during the year
No members of staff were paid more than £60,000 in either year

5 Debtors	2024	2023
	£	£
Debtors	(5,533)	14,019
Loan	850	1,000
Total	(4,683)	15,019

6 Creditors	2024	2023
	£	£
Other creditors	4,047	3,031
Accruals	5,652	6,078
Total	9,699	9,109

7 Receipts in advance	2024	2023
	£	£
National Lottery	34,293	0
Tudor Trust	23,333	0
Total	57,626	0

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

8 Movement in funds	As at 1 April 2023	Incoming Resources	Outgoing resources	Transfers	As at 31 March 2024
	£	£	£	£	
Restricted funds					
Small grants	7,490	3,371	(3,502)	0	7,359
Caring dads	25,977	0	(16,669)	(7,500)	1,809
Dedicated dads	4,177	0	(1,084)	0	3,093
Training/wellbeing	1,839	0	(690)	0	1,149
Turn Around	45,125	119,950	(149,496)	(8,362)	7,217
Road to employment		32,267	(28,685)	(2,813)	769
Motor vehicle cash grant	7,000		(2,000)		5,000
Motor vehicle non-cash donation		21,000	(6,000)		15,000
Total Restricted funds	91,608	176,588	(208,127)	(18,674)	41,395
Unrestricted funds					
Unrestricted funds	88,300	47,385	(66,202)	18,674	88,157
Contingent Reserve	30,000				30,000
Total Unrestricted funds	118,300	47,385	(66,202)	18,674	118,157
Total Funds	209,908	223,973	(274,329)	0	159,552

9 Related parties

There were no transactions that could give rise to a conflict of interest for any trustees.
No funds were paid to trustees by the charity during the year save for appropriate out-of-pocket expenses.

10 Fixed Assets - Motor Vehicle

The motor vehicle is a people carrier donated by West Herts Charitable Trust (WHCT) for which HACRO contributed £7,000, provided by way of a grant from the Da Vinci Foundation, for this purpose, during the year ending 31 March 2023. WHCT regard the donation as a gift and as such the vehicle is the property of HACRO but subject to return if the vehicle is no longer needed. At inception, the vehicle was valued by WHCT at £28,000 and is held in HACRO's books at the valuation provided by WHCT from time to time, which is the value at which it must be insured. At 31 March 2024, the vehicle was valued by WHCT at £20,000.

In the event of destruction or disposal, HACRO will be required to account to WHCT for 75% of any proceeds.

Donation at inception being 01 April 2023

	£
West Herts Charitable Trust	21,000
Da Vinci Foundation	7,000
Value at inception	<u>28,000</u>
Depreciation this year	8,000
Valuation at 31 March 2024	<u><u>20,000</u></u>

HACRO

For the Care and Rehabilitation of Offenders

FINANCIAL STATEMENTS

For the year ending 31st March 2024

Registered Charity No: 1163064

Email: office@hacro.org.uk

Telephone: 01727 854727

Website: www.hacro.org.uk

Address: 62-72 Victoria Street, St Albans, Herts, AL1 3XH

HACRO

CONTENTS

For the year ended 31 March 2024

	Page
Legal and Administrative	1
Independent Examiner' Report	2
Statement of Financial Activity	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10

HACRO
LEGAL AND ADMINISTRATIVE
For the year ended 31 March 2024

Registered Number: 1163064

Trustees: Valerie Beale JP - Chair
John Walker FCA - Treasurer
Peter Spencer JP
Jacqui Brabazon
Eric Pillinger
Christopher Hale - appointed 28 April 2023

Executive: Matthew Cannon - Chief Executive Officer

Registered Address: 62-72 Victoria Street
St Albans
AL1 3XH

Website: www.hacro.org.uk

Independent Examiner: Andrew Thomson BA FCA
Leverstock Green
Hertfordshire

HACRO
INDEPENDENT EXAMINER'S REPORT
For the year ended 31 March 2024

I report on the Accounts of HACRO for the year ended 31 March 2024 which are set out on pages 3 to 9 .

Respective responsibilities of trustee and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 the general Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

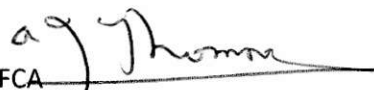
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts 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 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.

Signed

Andrew Thomson FCA

Leverstock Green, Hertfordshire



Date 23 October 2024

HACRO

Statement of Financial Activities For the year ended 31 March 2024

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income resources:					
Donations		8,180	26,996	35,176	4,432
Grant income	2	37,000	128,267	165,267	186,367
Donation of Vehicle	10		21,000	21,000	7,000
Other Income		2,205	325	2,530	0
Total incoming resources		47,385	176,588	223,973	197,799
Resources expended					
Charitable Activities	3	66,202	208,127	274,329	244,686
Total expenditure		66,202	208,127	274,329	244,686
Net Income		(18,817)	(31,539)	(50,356)	(46,887)
Transfer between funds	7	18,674	(18,674)	0	0
Net income for the year		(143)	(50,213)	(50,356)	(46,887)
Total funds brought forward		118,300	91,608	209,908	256,795
Total funds carried forward		118,157	41,395	159,552	209,908

The Notes on pages 5 to 9 form part of these accounts

HACRO
BALANCE SHEET
AS AT 31 March 2024

	Note	2024 £	2023 £
Fixed Assets	10	20,000	0
Current assets			
Debtors	5	(4,683)	15,019
Cash at bank and in hand		211,560	203,998
		226,877	219,017
Current Liabilities			
Creditors	6	9,699	9,109
Receipts in advance	7	57,626	0
Total current liabilities		67,325	9,109
Net current assets		159,552	209,908
Net Assets		159,552	209,908
Funds			
Unrestricted funds	8	118,157	118,300
Restricted funds	8	41,395	91,608
		159,552	209,908

The trustees declare that they have approved the Accounts set out above.

Signed  Date 
 John Willis Walker FCA

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

1 Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity Information

HACRO is a Charitable Incorporation Organisation registered in England and Wales.

Incoming resources

All material incoming resources have been included on an accruals basis.
Donations and gifts are included in the statement of financial activities.
All grants are recognised as income within the period to which they relate.

Fixed Assets

Fixed Assets relate to a motor vehicle which is held at the value attributed to it from time to time by the donor to whom HACRO is accountable in the event of sale or destruction.

Resources expended

All expenditure is accounted for on an accrual basis.
All expenditure has been analysed using a natural classification.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund.

Going concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the foreseeable future.

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

1 Accounting Policies (Continued)

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

There are no critical accounting estimates or judgements in the financial statements.

2 Income from charitable activity	Unrestricted	Restricted	Total 2024	Total 2023
	funds	funds		
	£	£	£	
Grants	37,000	128,267	165,267	171,061
Donations	8,180	26,996	35,176	4,432
Fees	2,205	325	2,530	1,492
Visitor Centre				12,573
Donations re motor vehicle		21,000	21,000	7,000
Other				1,241
Total	47,385	176,588	223,973	197,799
Total 2023	63,649	134,150	197,799	

The income from the Visitor Centre represents a discontinued activity

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

3 Expenditure on charitable activity	Unrestricted	Restricted	Total 2024	Total 2023
	funds	funds		
	£	£	£	
Website and marketing	3,799		3,799	3113
External facilitator/instructor	464	18,146	18,609	21073
Venue hire	(1,590)	6,710	5,120	2798
Programme expenses	3,300	38,655	41,955	18002
Salaries	50,247	128,417	178,664	187414
Materials for programmes		3,503	3,503	3346
Office expenses			0	68
Volunteer expenses			0	227
Visitor centre expenses			0	249
Staff training	500	386	886	247
Staff event		304	304	171
Motor and travelling Expenses		689	689	982
Motor vehicle insurance		1,550	1,550	0
Motor vehicle depreciation		8,000	8,000	0
Board meeting expenses			0	353
Awards and events	2,421		2,421	0
Printing, postage and stationary	399		399	37
Telephone and internet	1,234		1,234	979
Computer and software	2,741	1,768	4,509	2727
Insurance	1,456		1,456	469
Sundry expenses	1,094		1,094	1662
Bank charges	87		87	108
Accountancy fees	50		50	663
Total expenditure	66,202	208,127	274,329	244,686
Total 2023	94,460	150,226	244,686	

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

4 Salaries and wages	Total 2024	Total 2023
	£	£
Pension	4,284	7,147
Wages	169,630	172,789
Tax & NI	4,750	7,478
Total	178,664	187,414

An average of 11 (2023 - 11) staff were employed during the year
No members of staff were paid more than £60,000 in either year

5 Debtors	2024	2023
	£	£
Debtors	(5,533)	14,019
Loan	850	1,000
Total	(4,683)	15,019

6 Creditors	2024	2023
	£	£
Other creditors	4,047	3,031
Accruals	5,652	6,078
Total	9,699	9,109

7 Receipts in advance	2024	2023
	£	£
National Lottery	34,293	0
Tudor Trust	23,333	0
Total	57,626	0

HACRO

Notes to the Financial Statements For the year ended 31 March 2024

8 Movement in funds	As at 1 April 2023	Incoming Resources	Outgoing resources	Transfers	As at 31 March 2024
	£	£	£	£	
Restricted funds					
Small grants	7,490	3,371	(3,502)	0	7,359
Caring dads	25,977	0	(16,669)	(7,500)	1,809
Dedicated dads	4,177	0	(1,084)	0	3,093
Training/wellbeing	1,839	0	(690)	0	1,149
Turn Around	45,125	119,950	(149,496)	(8,362)	7,217
Road to employment		32,267	(28,685)	(2,813)	769
Motor vehicle cash grant	7,000		(2,000)		5,000
Motor vehicle non-cash donation		21,000	(6,000)		15,000
Total Restricted funds	91,608	176,588	(208,127)	(18,674)	41,395
Unrestricted funds					
Unrestricted funds	88,300	47,385	(66,202)	18,674	88,157
Contingent Reserve	30,000				30,000
Total Unrestricted funds	118,300	47,385	(66,202)	18,674	118,157
Total Funds	209,908	223,973	(274,329)	0	159,552

9 Related parties

There were no transactions that could give rise to a conflict of interest for any trustees.

No funds were paid to trustees by the charity during the year save for appropriate out-of-pocket expenses.

10 Fixed Assets - Motor Vehicle

The motor vehicle is a people carrier donated by West Herts Charitable Trust (WHCT) for which HACRO contributed £7,000, provided by way of a grant from the Da Vinci Foundation, for this purpose, during the year ending 31 March 2023. WHCT regard the donation as a gift and as such the vehicle is the property of HACRO but subject to return if the vehicle is no longer needed. At inception, the vehicle was valued by WHCT at £28,000 and is held in HACRO's books at the valuation provided by WHCT from time to time, which is the value at which it must be insured. At 31 March 2024, the vehicle was valued by WHCT at £20,000.

In the event of destruction or disposal, HACRO will be required to account to WHCT for 75% of any proceeds.

Donation at inception being 01 April 2023

	£
West Herts Charitable Trust	21,000
Da Vinci Foundation	7,000
Value at inception	<u>28,000</u>
Depreciation this year	8,000
Valuation at 31 March 2024	<u>20,000</u>

HACRO

England & Wales - Charity number 1163064

Accounts

HACRO CIO

Registered Charity 1163064

ANNUAL REPORT FOR THE YEAR ENDING 31 March 2023

OBJECTS

The objects of the Charity are:

- to educate and train and relieve poverty and sickness among persons who are suffering, have suffered or might suffer a legal restriction on their liberty in any penal or corrective establishment through any means whatsoever and the families of such persons in such ways as the trustees think fit;
- to further and promote the study of and research into all aspects and methods of the prevention of crime and delinquency and to obtain and make records of and disseminate information concerning the same; and
- to promote, support or carry on either alone or in co-operation with anybody, authority, or person, any project or scheme in connection with any methods of the prevention of crime and delinquency and to provide moneys for such purposes whether by way or loan or otherwise, within the area of the County of Hertfordshire and such other nearby English Counties as may from time to time be determined by the trustees.

GOVERNING DOCUMENT

The Charity is a Charitable Incorporated Organisation and is governed by its constitution. Its constitution is a trust deed dated 05 August 2015.

PRINCIPAL OFFICE

The Charity's principal office is 62-72 Victoria Street, St Albans, Hertfordshire. AL1 3XH.

PRINCIPAL ACTIVITIES

- HACRO (Hertfordshire Association for the Care and Rehabilitation of Offenders) is a predominantly Grant Funded charity, helping people in Hertfordshire who have been on the wrong side of the law to turn their lives around. We believe in second chances;
- Our vision is a world in which everyone on the wrong side of the law has the chance to turn their lives around and lead a life fully contributing to society. We deliver our vision through programmes that build capability and confidence, delivered with respect and integrity. Our mission is to offer support for offenders, potential offenders and their families to make positive changes in their lives and thereby reduce the number of victims of crime;
- We do this by providing mentoring support and a range of training and well-being programmes. We also work with other local charities to provide individualised and needs-based support;
- All this experience and expertise has allowed us to create our flagship programme – TurnA-round.

- Our flagship programme, TurnAround was launched on 1st January 2023 as a personal development programme providing support, purpose, engagement, structure and opportunity to ex-offenders in their journey back into the community.

PUBLIC BENEFIT

The above activities are for the benefit of our participants in particular and the public at large. In this respect the trustees have due regard for the guidance issued by the Charities Commission on public benefit.

ACHIEVEMENTS

Our overriding achievement has been the development of our flagship programme, TurnAround, following the closure of the Building Better Opportunities programme in December 2022 together with its funding. This has been achieved without making any of our employees redundant because of the cessation.

FINANCE

Income from all sources aggregated £197,799 compared with £297,913 last year.

HACRO started the year with total funds of £256,795 of which £100,954 was restricted for its charitable programmes. At the year end funds totalled £209,908 of which £91,608 was restricted.

No fixed assets were held by the Charity.

RESERVES

HACRO seeks to keep reserves enabling it to support its programmes for further six months without raising further income. The trustees have reviewed cash flow projections for a full twelve-month period from 31 March 2023 and are satisfied that it has the resources to function as going concern for the rest of 2023. The trustees aim to keep adequate reserves to enable the charity to support its charitable programmes and to provide its employees with job security. The greatest risk to the Charity would be failure to secure new sources of income to replace existing funds as they are expensed.

ANNUAL ACCOUNTS

The Accounts of HACRO are drawn up on an accrual's basis.

FINANCIAL CONTROLS

During the period, the trustees initiated a review of the Charity's financial control procedures to ensure that they were appropriate for the Charity's current activities. The review concluded that the financial controls were both adequate and appropriate with some opportunities for improvement identified and actioned.

PERSONNEL

HACRO employs services of a part-time CEO, Matthew Cannon who was appointed as such on 1st April 2023 when he stood down from being Chairman and trustee of the Charity. He did this so that he could devote his time to the continued development TurnAround during its formative period. He is supported by ten part-time employees. They, in turn, are supported by eight volunteers.

TRUSTEES

Trustees are recruited following open advertisement or personal recommendation. All are formally interviewed by at least two trustees prior to approval at a meeting of the board of trustees.

On 31st March 2023, our trustees were:

Audrey Valerie Beale JP – Chair
John Willis Walker FCA – Treasurer
Sean Bolton – Governance
Peter Spencer JP
Jacqueline Brabazon
Eric Gilbert Pillinger

John Walker was appointed Treasurer and trustee on 9th December 2022.

The following trustees stood down from the Board during the year. Denise Taylor (27 January) Jane Allen (30 January) Kirsty Watt (07 March). Matthew Cannon stepped down from his position as Chairman and trustee on 20 February 2023 so that he could accept the position of CEO thus enabling him to concentrate on the development of TurnAround as our flagship programme. On the same day, Valerie Beale stepped back up to the position of Chair.

Since the year end, Christopher Hale was appointed to the Board as a trustee on 28 April 2023.


INDEPENDENT EXAMINER

Mr. Andrew Thomson, FCA of Leverstock Green, Hertfordshire has been appointed to act as Independent Examiner of the accounts of the Charity.

DECLARATION

The trustees declare that they have approved the trustees' Annual Report set out above.

Signed on behalf of the charity's trustees.

Signature	Full name	Position
	Audrey Valerie Beale	Chair

HACRO

For the Care and Rehabilitation of Offenders

FINANCIAL STATEMENTS

For the year ending 31st March 2023

Registered Charity No: 1163064

Email: office@hacro.org.uk

Telephone: 01727 854727

Website: www.hacro.org.uk

Address: 62-72 Victoria Street, St Albans, Herts, AL1 3XH

HACRO

For the Care and Rehabilitation of Offenders

FINANCIAL STATEMENTS

For the year ending 31st March 2023

Registered Charity No: 1163064

Email: office@hacro.org.uk

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HACRO

England & Wales - Charity number 1163064

Accounts

HACRO

Charity number 1163064

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022**



HACRO

CONTENTS FOR THE YEAR ENDED 31 MARCH 2022

	Page
Legal and Administrative	1
Trustee Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activity	6
Balance Sheet	7
Notes to the Financial Statements	8 - 12

HACRO

LEGAL AND ADMINASTRATIVE FOR THE YEAR ENDED 31 MARCH 2022

Registered Number: 1163064

Trustees:

- Denise Taylor - HR
- Eric Pillinger – HMP The Mount
- Jacqui Brabazon - Employment
- Kirsty Watt - Communications
- Matthew Cannon – Social Enterprise
- Monica Hayward – Treasurer
- Peter Spencer JP – General
- Sean Bolton - Governance
- Valerie Beale JP – Chair
- J Willis Walker FCA (Appointed December 2022)
- J Allen - Parenting

Registered Address: 62-72 Victoria Street
St Albans
AL1 3XH

Website: www.hacro.org.uk

Independent Examiners: Community360
Winsleys House
High Street
Colchester
Essex
CO1 1UG

HACRO

TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

OUR MISSION

Our Mission is to offer support for offenders, potential offenders and their families to manage positive change in their lives; to engage with influential partners in the community of Hertfordshire and neighbouring counties; and work to establish a range of educational and training initiatives with a focus on gaps in provision.

OUR VISION

Our Vision is a world in which everyone on the wrong side of the law has the chance to turn their lives around and lead a life fully contributing to society.

GOVERNING DOCUMENT

We are governed by our Constitution dated 05 August 2015.

PRINCIPAL OFFICE

Our principal office is 62-72 Victoria Street, St Albans, Hertfordshire. AL1 3XH.

PRINCIPAL ACTIVITIES

During the year, we facilitated and managed four main programmes:

- **HMP The Mount:** The provision of support for the residents of HMP The Mount and their families. The Visitor Centre re-opened in October 2021, albeit in a truncated format following a period of suspension due to the Pandemic;
- **Employment A:** Building Better Opportunities; helping people to overcome barriers to engage with training, education and employment. There was no interruption to the provision of this programme and during the year we took on 77 new participants of whom 8 moved on to full time training and 18 into full time employment;
- **Employment B:** WorkAbility a work readiness programme designed to be part of offenders' sentence in the community. Activities re-opened in October 2021 and four programmes were completed during the year; and
- **Parenting:** Caring Dads: is a parenting programme for men against whom there have been allegations of domestic abuse. Four full time courses were undertaken during the year. Dedicated Dads which is our "one to one" programme continued to be well received by the participants.

FINANCE

Income from all sources aggregated £297,913 compared with £349,880 last year. We started the year with total funds of £257,184 of which £102,417 was held as being Restricted for our charitable programmes. At the year end, total funds were almost unchanged at £256,795 of which £100,954 remained Restricted for our charitable programmes.

HACRO

TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

RESERVES

We seek to maintain reserves enabling us to maintain our charitable programmes for a further six months without further income. These reserves comprise Restricted and Unrestricted funds. During the year we reclassified £135,975 Designated funds as Unrestricted. These funds were held at the discretion of the Trustees and were, in effect, Unrestricted and therefore the designation served no constructive purpose. We were successful in maintaining the resources available to us despite the negative impact of the Pandemic on the availability of funding to the charities sector.

ANNUAL ACCOUNTS

Our Accounts have been reported on an accruals basis whereas they were reported on a receipts and payments basis in previous years. This is because we have breached the £250,000 income threshold for two successive years.

PERSONNEL

We employ three full time employees, including a General Manager and his assistant. We also employ 14 part-time and hourly paid employees who were supported by 31 volunteers.

TRUSTEES

Our trustees are recruited following formal interview and approval by the board of trustees. The trustees serving us on 31 March 2022 were:

Valerie Beale JP – Chair
Monica Hayward – Treasurer
Sean Bolton - Governance
Matthew Cannon – Social Enterprise
Eric Pillinger – HMP The Mount
Peter Spencer JP – General
Jacqui Brabazon - Employment
Kirsty Watt - Communications
Denise Taylor – Human Resources
J Allen - Parenting

The following trustees served for a part of the year:

John Walker resigned being replaced by Monica Hayward.
Natasha Stephens resigned being replaced by Denise Taylor on 08 October 2021.
Helen Bell resigned being replaced by Jacqui Brabazon on 08 October 2021; and
Jane Allen who joined us on 10 May 2021 to take on the responsibility for the Parenting programmes.

HACRO

TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER

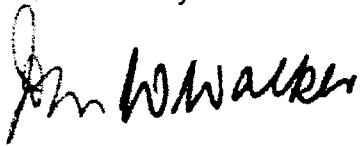
Shelley Rudling FMAAT AATQB Head of Finance of Community 360 has been appointed to act as Independent Examiner of the Annual Accounts.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures



Full name: J Willis Walker FCA

Position: Trustee

HACRO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of HACRO for the year ended 31 March 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

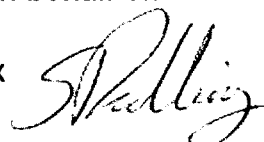
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 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 the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:
Community360

Winsley's House, High Street, Colchester, Essex



Date

27/01/2023

HACRO

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
Debtors	6	5,439	1,000
Cash at bank and in hand		258,001	256,184
		<u>263,440</u>	<u>257,184</u>
Current Liabilities			
Creditors	7	6,645	-
Total current liabilities		<u>6,645</u>	<u>-</u>
Net current assets		<u>256,795</u>	<u>257,184</u>
Net Assets		<u><u>256,795</u></u>	<u><u>257,184</u></u>
Funds			
Unrestricted funds	8	155,841	18,792
Restricted funds	8	100,954	102,417
Designated funds	8	-	135,975
		<u>256,795</u>	<u>257,184</u>

The trustees declare that they have approved the accounts above.

Signed J Willis Walker

Date 27.01.2023

J Willis Walker FCA

HACRO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity information

HACRO is a Charitable incorporated organisation registered in England and Wales.

Incoming resources

All material incoming resources have been included on a receivable basis.
Donations and gifts are included in the statement of financial activities.
All grants are recognised as income within the period covered by these accounts.

Resources expended

All expenditure is accounted for on an accrual basis.

All expenditure has been analysed using a natural classification.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Going Concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the foreseeable future

HACRO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies (Continued)

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements in the financial statements.

2. Income from charitable activity	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £
Grants	94,159	164,378	-	258,537
Out of area fee	-	4,450	-	4,450
Visitor centre	26,314	-	-	26,314
Other	24	-	-	24
Total	120,497	168,828	-	289,325
Total 2021	87,092	232,865	20,000	339,957

HACRO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Expenditure on charitable activity	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2022
	£	£	£	£
Website and marketing	1,815	-	-	1,815
External Facilitator/Instructor	-	33,581	-	33,581
Venue Hire	-	2,906	-	2,906
Programme Expenses	-	15,762	-	15,762
Salaries	113,347	112,276	-	225,623
materials for programmes	-	4,503	-	4,503
Office Expenses	2,522	50	-	2,572
Volunteers Expenses	-	206	-	206
VC Expenses	555	-	-	555
Staff Training	1,616	5	-	1,621
Staff Event	600	-	-	600
Travelling	262	-	-	262
Board Meeting Expenses	331	-	-	331
Printing, postage and stationary	1,255	-	-	1,255
Telephone and internet	891	20	-	911
Computer and Software	2,040	-	-	2,040
Insurance	460	-	-	460
Sundry Expenses	1,201	647	-	1,848
Bank Charges	245	-	-	245
Accountancy Fees	1,206	-	-	1,206
Total expenditure	128,345	169,957	-	298,302
Total 2021	39,323	185,440	9,396	234,159
4. Governance costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2022
	£	£	£	£
Independent examiner's fee	650	-	-	650
Total	650	-	-	650

HACRO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Salaries and wages	2022
	£
Pension	6,650
Wages	208,650
Tax and NI	10,324
Total	<u>225,623</u>

An average of 14 Staff were employed during the year

No staff have been paid more than £60,000 for the year.

6. Debtors	2022	2021
	£	£
Debtors	3,939	-
Loan	1,500	1,000
	<u>5,439</u>	<u>1,000</u>

7. Creditors	2022	2021
	£	£
Other creditors	4,388	-
Accruals	2,257	-
	<u>6,645</u>	<u>-</u>

HACRO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8. Movement in funds	As at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 March 2022 £
Restricted funds					
Small Grants	3,739	9,088	(4,485)	-	8,342
Caring Dads	29,780	20,730	(35,242)	-	15,268
Dedicated Dads	8,160	15,632	(10,268)	-	13,524
Growing Together	5,000	300	-	-	5,300
Project strive BBO	470	110,925	(101,667)	(8,922)	807
Workability	33,020	-	(3,332)	-	29,688
Step Forward	17,800	12,000	(11,366)	(318)	18,116
Integrated Offender man (IOM)	3,000	6,969	(1,450)	318	8,837
VC Toys	-	1,000	-	-	1,000
Training /Wellbeing/VC	1,448	772	(2,147)	-	73
Total restricted funds	102,417	177,416	(169,957)	(8,922)	100,954
Designated reserves					
Project Strive/BBO	25,911	-	-	(25,911)	-
Caring dads	1,048	-	-	(1,048)	-
Dedicated dads	3,624	-	-	(3,624)	-
WorkAbility	15,816	-	-	(15,816)	-
Awards/AGM	1,283	-	-	(1,283)	-
Social Enterprises	50,000	-	-	(50,000)	-
Core Management	38,293	-	-	(38,293)	-
	135,975	-	-	(135,975)	-
Unrestricted funds					
Unrestricted funds	18,792	120,497	(128,345)	144,897	155,841
Total unrestricted funds	18,792	120,497	(128,345)	144,897	155,841
Total funds	257,184	297,913	(298,302)	-	256,795

9. Related parties

There were no related party transactions during the year.

HACRO

England & Wales - Charity number 1163064

Accounts

HACRO CIO

Registered Charity 1163064

ANNUAL REPORT FOR THE YEAR ENDING 31 March 2021

OBJECTS

The objects of the charity are:

- to educate and train and relieve poverty and sickness among persons who are suffering, have suffered or might suffer a legal restriction on their liberty in any penal or corrective establishment through any means whatsoever and the families of such persons in such ways as the trustees think fit;
- to further and promote the study of and research into all aspects and methods of the prevention of crime and delinquency and to obtain and make records of and disseminate information concerning the same;
- and to promote, support or carry on either alone or in co-operation with any body, authority, or person, any project or scheme in connection with any methods of the prevention of crime and delinquency and to provide moneys for such purposes whether by way or loan or otherwise, within the area of the County of Hertfordshire and such other nearby English Counties as may from time to time be determined by the trustees.

GOVERNING DOCUMENT

The charity is governed by its Constitution dated 05 August 2015.

PRINCIPAL OFFICE

The charity's principal office is 62-72 Victoria Street, St Albans, Hertfordshire. AL1 3XH.

PRINCIPAL ACTIVITIES

During the year, HACRO facilitated and managed four main programmes:

- HMP The Mount: The provision of support for the residents of HMP The Mount and their families. This activity was suspended for almost the whole of the year due to the pandemic
- Project Strive: Building Better Opportunities; helping people to overcome barriers to engage with training, education and employment. This programme has remained active throughout the pandemic and over the last 12 months we managed to start 36 people representing 71% of target;
- Caring Dads: is a parenting programme for men against whom there have been allegations of domestic abuse. During the pandemic, this programme was partially suspended but resumed in October 2020. During the

suspension a remote 1:1 alternative solution called Dedicated Dads was developed and introduced. This proved to be very successful and will continue.;

- **WorkAbility:** a work readiness programme designed to be part of offenders' sentence in the community. This programme was suspended during the pandemic and an alternative remote version was developed called Step Forward.

FINANCE

HACRO started the year with total funds of £141,463 of which £90,472 was either restricted or designated for its programmes. At the year end funds totalled £257,184 of which £102,417 was restricted and £135,975 was designated. Income from all sources aggregated £349,880 compared with £238,237 for last year.

RESERVES

HACRO seeks to maintain reserves enabling it to maintain its programmes for further six months without further income. These reserves may be comprised of restricted and designated funds. The trustees have reviewed cash flow projections for a full twelve-month period from 31 March 2021 and are satisfied that it has the resources to function as going concern for the whole of the period without raising fresh funds.

ANNUAL ACCOUNTS

The Accounts of HACRO are drawn up on a receipts and payments basis.

PERSONNEL

HACRO has engaged the services of a full time General Manager, Paul Harte, who is supported by one full time administrative assistant. In addition, HACRO employs one fulltime employee and nine part-time employees who are supported by 18 volunteers.

TRUSTEES

Trustees are recruited following open advertisement, formal interview and approval by the board of trustees.

HACRO was served by the following trustees for the whole of the year

Valerie Beale JP – Chair
John Walker FCA – Treasurer
Sean Bolton - Governance
Matthew Cannon
Eric Pillinger
Peter Spencer
Kirsty Watt

The following trustees served for a portion of the year

Helen Bell – from 04 February 2021
Natasha Stephens – from 07 May 2020

After the year end, Jane Allen was appointed as a trustee on 10 May 2021.
All the above trustees remain in office as at the date of this report.


INDEPENDENT EXAMINER

Andrew Thomson FCA of Hemel Hempstead agreed to act as Independent Examiner of the Annual Accounts of the charity.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures	Full name	Position
	Audrey Valerie Beale	Chair

HACRO

For the Care and Rehabilitation of Offenders

ACCOUNTS

2020 - 2021

Registered Charity No: 1163064

Email: office@hacro.org.uk

Telephone: 01727 854727

Website: www.hacro.org.uk

Address: 62-72 Victoria Street, St Albans, Herts, AL1 3XH

HACRO CIO

Accounts for the year to 31 March 2021

Balance Sheet

CURRENT ASSETS		<u>2021</u>	<u>2020</u>
Cash at bank	Lloyds Bank	255,967	130,241
	COIF	0	9,999
Cash in hand		217	223
Debtors		1,000	1,000
		<u>257,184</u>	<u>141,463</u>
CURRENT LIABILITIES			
Creditors		0	0
TOTAL ASSETS LESS LIABILITIES		<u>£257,184</u>	<u>£141,463</u>
REPRESENTED BY FUNDS HELD			
Restricted funds		102,417	91,552
Designated funds		135,975	35,408
Unrestricted funds		18,792	14,503
TOTAL FUNDS		<u>£257,184</u>	<u>£141,463</u>

The above Balance Sheet and attached Statements of Financial Activities have been prepared from the HACRO bank accounts and other relevant documents and are in accordance therewith.

Signed



Dated

07 July 2021

HACRO CIO

Accounts for the year to 31 March 2021

Statement of Financial Activities

	Restricted funds	Designated funds	Unrestricted funds	Total 2021	Total 2020
INCOME					
Donations	4,000		2,500	6,500	1,826
Membership subscriptions	847			847	845
Tax refund - Gift Aid	318			318	281
Bank interest			47	47	102
AGM/Awards				0	2,988
Other income	758		1,500	2,258	0
Core management	41,151		54,000	95,151	35,000
Activities in furtherance of HACRO objectives					
Small grants				0	1,411
Project Strive/BBO	100,997			100,997	82,921
Caring dads	27,755			27,755	25,005
Dedicated dads	23,625			23,625	0
WorkAbility	10,710			10,710	44,908
Step Forward	22,091			22,091	0
Growing together	0			0	0
Integrated Offender Management	3,000			3,000	0
Social enterprise		20,000		20,000	0
Visitor centre/Volunteer coordination	3,536		33,045	36,581	42,950
TOTAL INCOME	£238,788	£20,000	£91,092	£349,880	£238,237
EXPENDITURE					
Office expenses			(1,464)	(1,464)	(3,758)
Subscriptions			(286)	(286)	(341)
Training				0	(634)
Printing and stationery			(1,277)	(1,277)	(2,011)
Social media and information technology			(1,788)	(1,788)	(4,435)
Insurance			(1,440)	(1,440)	(1,297)
Communications			(963)	(963)	(1,138)
Bank charges			(116)	(116)	(248)
Administration			(6,140)	(6,140)	(10,090)
AGM/awards		(861)		(861)	(4,144)
Management	(52,617)		(3,444)	(56,061)	(9,241)
Other				0	(115)
Cost of activities in furtherance of HACRO objectives					
Small grants	(4,615)			(4,615)	(3,754)
Project Strive/BBO	(88,980)			(88,980)	(87,639)
Caring dads	(10,534)	(8,535)		(19,069)	(29,021)
Dedicated dads	(7,101)			(7,101)	0
WorkAbility	(10,215)			(10,215)	(16,117)
Step Forward	(4,291)			(4,291)	0
Visitor centre/Volunteer coordination	(7,087)		(22,405)	(29,492)	(31,807)
Transfers	(31,243)	89,963	(58,720)	0	0
Appropriations	(11,240)		11,240	0	0
TOTAL EXPENDITURE	(£227,923)	£80,567	(£86,803)	(£234,159)	(£205,790)
Net movement	10,865	100,567	4,289	115,721	32,447
Funds at 01 April 2020	91,552	35,408	14,503	141,463	109,016
Funds at 31 March 2021	£102,417	£135,975	£18,792	£257,184	£141,463

HACRO CIO
Accounts for the year to 31 March 2021
Movements in Funds Held

	Balance 31.3.20	Income	Expenditure	Transfer	Appropriations	Balance 31.3.21
RESTRICTED FUNDS						
Small grant	2,430	5,924	(4,615)			3,739
Project Strive/BBO	0	100,997	(88,980)	(11,547)		470
Caring dads	22,422	27,755	(10,534)	(9,863)		29,780
Dedicated dads	0	23,625	(7,101)	(3,624)	(4,740)	8,160
Growing together	0			5,000		5,000
WorkAbility	55,941	10,710	(10,215)	(16,916)	(6,500)	33,020
Step forward	0	22,091	(4,291)			17,800
Integrated Offender Management	0	3,000				3,000
Visitor centre/Volunteer coordination	5,000	3,535	(7,087)			1,448
Core management	5,759	41,151	(52,617)	5,707		0
	£91,552	£238,788	(£185,440)	(£31,243)	(£11,240)	£102,417
DESIGNATED FUNDS						
Project Strive/BBO	14,364			11,547		25,911
Caring dads	0		(8,535)	9,583		1,048
Dedicated dads	0			3,624		3,624
WorkAbility	0			15,816		15,816
Awards/AGM	1,044		(861)	1,100		1,283
Social enterprise	0	20,000		30,000		50,000
Core management	20,000			18,293		38,293
	£35,408	£20,000	(£9,396)	£89,963		£0 £135,975
UNRESTRICTED FUNDS						
General Funds	£14,503	£91,092	(£39,323)	(£58,720)		£11,240 £18,792
TOTAL FUNDS	£141,463	£349,880	(£234,159)	£0		£0 £257,184

HACRO CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of HACRO CIO (Charity number 1163064) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) Of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

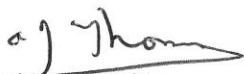
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanation from you as 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 the course of my examination, no matter came to my attention

1. which gives me reasonable cause to believe, that in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records to to comply with the accounting requirements of the 2011 Act;have been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Andrew Thomson FCA
Leverstock Green, Hertfordshire

Date:

1 July 2021