

HACRO

Charity number 1163064

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



HACRO

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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.

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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.

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TRUSTEE ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER

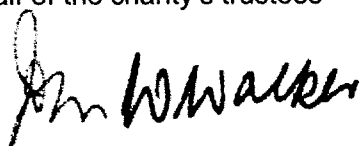
Shelley Rudling FMAAT AATQB Head of Finance of Community 360 has been appointed to act as Independent Examiner of the Annual Accounts.

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

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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

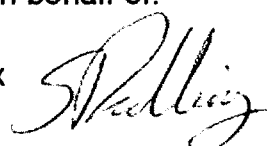
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- 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

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Designated Funds £	2022 Total Funds £	2021 Total Funds £
Income resources:						
Donations and legacies		-	8,588	-	8,588	7,665
Income from charitable activity	2	120,497	168,828	-	289,325	339,957
Other income		-	-	-	-	2,258
Total incoming resources		120,497	177,416	-	297,913	349,880
Resources expended:						
Charitable activities	3	128,345	169,957	-	298,302	234,159
Total expenditure		128,345	169,957	-	298,302	234,159
Net income		(7,848)	7,459	-	(389)	115,721
Transfer between funds	8	144,897	(8,922)	(135,975)	-	-
Net income for the year		137,049	(1,463)	(135,975)	(389)	115,721
Total funds brought forward		18,792	102,417	135,975	257,184	141,463
Total funds carried forward		155,841	100,954	-	256,795	257,184

Notes on pages 8 to 12 are part of these accounts

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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><u>256,795</u></u>	<u><u>257,184</u></u>

The trustees declare that they have approved the accounts above.

Signed J Willis Walker

Date 27.01.2023

J Willis Walker FCA

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

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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

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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

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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>

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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.

