

# ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS

England & Wales · Charity number 1179953

## Details

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Other names	ASCCO, ASCO, ASSOCIATION OF SPECIAL CONSTABULARY CHIEF OFFICERS (OLD NAME)
Status	Registered
Legal form	CIO
Registered	2018-09-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Enterprise Centre University Drive Norwich NR4 7TJ
Phone	02045511214
Email	<a href="mailto:SECRETARY@ASCO.POLICE.UK">SECRETARY@ASCO.POLICE.UK</a>
Website	<a href="http://www.asco.police.uk">www.asco.police.uk</a>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE(1) THE PROMOTION OF THE EFFICIENCY OF THE POLICE BY, BUT NOT LIMITED TO, PROVIDING AND FACILITATING THE GIVING OF INFORMATION, ADVICE, AND TRAINING TO SPECIAL CONSTABLES; AND(2) THE ADVANCEMENT OF CITIZENSHIP AND COMMUNITY DEVELOPMENT THROUGH THE PROMOTION OF VOLUNTEERING AND PUBLIC PARTICIPATION IN THE PREVENTION AND SOLUTION OF CRIMEFOR THE BENEFIT OF THE PUBLIC IN ENGLAND, SCOTLAND, AND WALES, THE ISLE OF MAN, GUERNSEY AND ANY OTHER BRITISH OVERSEAS TERRITORY OR CROWN DEPENDENCY WHO MAY, FROM TIME TO TIME, EMPLOY SPECIAL CONSTABLES.

**Activities:** Association of Special Constabulary Officers

## Classification

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- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Economic/community Development/employment, Armed Forces/emergency Service Efficiency
- **Who:** The General Public/mankind

## Geography

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- Guernsey
- Isle Of Man
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,029	£30,755	-	-
2024-03-31	£14,321	£19,510	-	-
2023-03-31	£18,865	£21,760	-	-
2022-03-31	£10,184	£15,800	-	-
2021-03-31	£24,691	£11,711	-	-

## Trustees

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Name	Role	Appointed
Curtis-James Marshall		2023-02-08
DAVID PEDRICK-FRIEND		2019-10-19
Dr Ashley Jean Frayling		2021-02-13
Jamie William Allan		2023-02-08
Matthew Whalley		2023-02-08
Philip Charles Clare		2023-02-08

**ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS**

England & Wales - Charity number 1179953

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# Accounts

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Charity number: 1179953

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

# Association Of Special Constabulary Officers

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# Association Of Special Constabulary Officers

## Report Of the Trustees For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025

### **Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or 2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Triple Bottom Line Accounting Limited  
The Enterprise Centre  
University of East Anglia Norwich  
Norfolk NR4 7TJ

31/07/2025



## Association of Special Constabulary Officers (ASCO)

### Report of the Trustees

For the year ended 31 March 2025

The trustees present their annual report for the year ended 31 March 2025 and financial statements for the year ended 31 March 2025 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011, and the ASCO Constitution.

## 1. Reference and Administrative Information

Charity Name: Association of Special Constabulary Officers (ASCO)

Charity Registration Number: 1179953

**Principal Office:**

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

**Board of Trustees:**

Dr Ashley Frayling (Chair)  
Curtis James Marshall (Deputy Chair)  
Philip Clare (Treasurer)  
Matthew Whalley (Secretary)  
Jamie Allan  
David Pedrick-Friend

**Bankers:**

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

## Structure, governance and management

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

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

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

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

## Objectives and activities

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

- i. the promotion of the efficiency of the police by, but not limited to, providing and facilitating the giving of information, advice, and training to Special Constables; and
- ii. the advancement of citizenship and community development through the promotion of volunteering and public participation in the prevention and solution of crime.

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

These include:

- Strategic planning to cope with the increase in volunteer numbers and skills to cope with the increased demand based on wider engagement with key stakeholders to campaign for improvement to national policy and legislation around the Special Constabulary, including communication campaigns, recruitment drives, restructuring and events.
- Continuing to be very busy contributing in various ways nationally to the development of policy and practice in relation to the Special Constabulary. Including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic groups. This includes representing Special Constables on the national Special Constabulary Working Group, and leading nationally on developing communication, engagement, and reward across the Special Constabulary. This has seen the development of a several thematic work areas, including recruitment and retention

## Association Of Special Constabulary Officers

across the Special Constabulary. This work has also included representing Special Constables on national boards considering formal honours, memorials, and awards for Special Constables. ASCO also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College.

- ASCO has been part of a national working group reviewing guidance in relation to police ethics.
- ASCO has been leading on work to support female Special Constables, including Dr Ashley Frayling (ASCO Chair) and Dr Iain Britton (ASCO research advisor) leading on a project to research and develop improved models for attracting and recruiting, engaging, retaining, and improving the experience of female Special Constables. This work has had a strong emphasis on engaging female Special Constables.
- Continuing to maintain a much larger membership for the charity, despite overall continuation of decline in Special Constable numbers nationally. This has included further building the representation of ASCO in Police Scotland. ASCO achieves a membership that is diverse, with over 15% of ASCO members identifying as BAME, compared to 10% of Special Constables nationally. One in seven members of ASCO identifies as LGBT+. The proportion of female members is lower (at 15%) than the population of Special Constables as a whole; that is likely in part to reflect that longer serving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

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

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

## Achievements and performance

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

ASCO has in particular delivered:

- A continuing much increased representation, in terms of increased membership compared to previous ASCCO arrangements.

## Association Of Special Constabulary Officers

- A notable growth in the number of SCs actively involved across the charity's work, which has served to further strengthen the development of ASCO and its role.
- A focus on female SCs, and improving the engagement and experience of women in the Special Constabulary, the appointment of our first female chair is testament to this work.
- Influencing organisational review processes of Special Constabularies.
- Data work to identify key issues and trends in national data across the Special Constabulary.
- Strengthening of the support model for Special Constables, and contributing to wider national work focused on volunteer officer wellbeing.

## Financial Review

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

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

The principal sources of funds are:

- An annual grant from the Home Office of £12,000
- Membership fees (for non-Special Constabulary members)
- Donations

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

## Future plans

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

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

- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;
- Addressing issues of diversity and inclusion, accessibility and fairness, across the Special Constabulary;

## Association Of Special Constabulary Officers

- Representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and
- Strategic representation to champion the role and contribution of volunteer officers.

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

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

The Association will:

- continue to fund on a part-time commissioned basis support to provide basic advice and administrative support to trustees and to enhance the policy work of the charity;
- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

## Declaration

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

Signature:



Full name: Philip Clare

Position: Trustee and Treasurer

Date: 31<sup>st</sup> July 2025

# Association Of Special Constabulary Officers

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

	Notes	Unrestricted funds		2025
		£	£	
<b>Income and endowments from:</b>				
Donations and legacies	2	36,362		36,362
Charitable activities				
Membership activities		1,667		1,667
<b>Total</b>		<b>38,029</b>		<b>38,029</b>
<b>Expenditure on:</b>				
Charitable activities				
Membership activities		-30,755		-30,755
<b>Total</b>		<b>-30,755</b>		<b>-30,755</b>
<b>Net income</b>		<b>7,274</b>		<b>7,274</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		26,616		26,616
<b>Total funds carried forward</b>		<b>33,891</b>		<b>33,891</b>

# Association Of Special Constabulary Officers

## Statement of Financial Position As at 31 March 2025

	Notes	2025 £	2024 £
<b>Tangible Assets</b>		117	233
<b>Current Assets</b>			
Cash at bank and in hand		33,774	26,383
		<b>33,891</b>	<b>26,616</b>
<b>Creditors: amounts falling due within one year</b>	9	-	-
<b>Net current assets</b>		<b>33,891</b>	<b>26,616</b>
<b>Creditors: amounts falling due more than one year</b>		-	-
Total Assets less current liabilities		<b>33,891</b>	<b>26,616</b>
<b>Net Assets</b>		<b>33,891</b>	<b>26,616</b>
<b>The funds of the charity</b>		33,891	26,616
<b>Total funds</b>		<b>33,891</b>	<b>26,616</b>

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

Matthew Whalley

Trustee  
31/07/2025

# Association Of Special Constabulary Officers

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

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

#### Incoming resources

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

#### Resources expended

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

<b>2. Income from donations and legacies</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received		
Grants received	36,362	13,495
<b>3. Income from charitable activities</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Unrestricted funds		
Membership activities	1,667	376

## Association Of Special Constabulary Officers

### 4. Costs of charitable activities by fund type

	2025 £	2024 £
<b>Unrestricted funds</b>		
Membership Activities	28,875	18,315
Support costs	1,880	1,194
	<b>30,755</b>	<b>19,510</b>

### 5. Costs of charitable activities by activity type

	2025 £	2024 £
<b>Activities undertaken directly</b>		
Membership Activities	28,875	19,510

### 6. Analysis of support costs

	2025 £	2024 £
Governance costs	1,880	1,194

## Association Of Special Constabulary Officers

	2025	2024
	£	£
<b>7. Net income/(expenditure)for the year</b>		
This is stated after charging/(crediting)		
Auditor's fees	1,228	835

### 8. comparatives for the statement of Financial Activities

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

	2025	2024
	£	£
<b>9. Creditors: amounts falling due within one year</b>		
Trade creditors	-	-
	-	-
	-	-

### 10. Movement in funds

#### Unrestricted Funds

	Balance at 01/04/2024 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2025 £
General	26,616	38,030	(30,755)	33,891
	<b>26,616</b>	<b>38,030</b>	<b>(30,755)</b>	<b>33,891</b>
<b>Unrestricted Funds - Previous year</b>				
	<b>Balance at 01/04/2023 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Balance at 31/03/2024 £</b>
General	31,805	14,321	(19,510)	26,616
	<b>31,805</b>	<b>14,321</b>	<b>(19,510)</b>	<b>26,616</b>

## Association Of Special Constabulary Officers

### 11. Analysis of net assets between funds

	Net Current assets/ (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>	33,774	33,891
General	<b>33,774</b>	<b>33,891</b>

**ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS**

England & Wales - Charity number 1179953

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# Accounts

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Charity number: 1179953

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

# Association Of Special Constabulary Officers

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# Association Of Special Constabulary Officers

## Report Of the Trustees For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024

### **Responsibilities and basis of report**

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Triple Bottom Line Accounting Limited  
The Enterprise Centre

University of East Anglia Norwich  
Norfolk NR4 7TJ

17/12/2024



## Association of Special Constabulary Officers (ASCO)

### Report of the Trustees

For the year ended 31 March 2024

The trustees present their annual report for the year ended 31 March 2024 and financial statements for the year ended 31 March 2024 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011, and the ASCO Constitution.

## 1. Reference and Administrative Information

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Charity Registration Number: 1179953

#### **Principal Office:**

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University of East Anglia  
Norwich Research Park  
Norwich  
Norfolk NR4 7TJ

#### **Board of Trustees:**

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

#### **Bankers:**

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Registered office: 25 Gresham Street, London EC2V 7HN

## Structure, governance and management

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

These include:

- Strategic planning to cope with the increase in volunteer numbers and skills to cope with the increased demand based on wider engagement with key stakeholders to campaign for improvement to national policy and legislation around the Special Constabulary, including communication campaigns, recruitment drives, restructuring and events.
- Continuing to be very busy contributing in various ways nationally to the development of policy and practice in relation to the Special Constabulary. Including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic groups. This includes representing Special Constables on the national Special Constabulary Working Group, and leading nationally on developing communication, engagement, and reward across the Special Constabulary. This has seen

## Association Of Special Constabulary Officers

the development of a several thematic work areas, including recruitment and retention across the Special Constabulary. This work has also included representing Special Constables on national boards considering formal honours, memorials, and awards for Special Constables. ASCO also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College.

- ASCO has been part of a national working group reviewing guidance in relation to police ethics.
- ASCO has been leading on work to support female Special Constables, including Dr Ashley Frayling (ASCO Chair) and Dr Iain Britton (ASCO research advisor) leading on a project to research and develop improved models for attracting and recruiting, engaging, retaining, and improving the experience of female Special Constables. This work has had a strong emphasis on engaging female Special Constables.
- Continuing to maintain a much larger membership for the charity, despite overall continuation of decline in Special Constable numbers nationally. This has included further building the representation of ASCO in Police Scotland. ASCO achieves a membership that is diverse, with over 15% of ASCO members identifying as BAME, compared to 10% of Special Constables nationally. One in seven members of ASCO identifies as LGBT+. The proportion of female members is lower (at 15%) than the population of Special Constables as a whole; that is likely in part to reflect that longer serving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

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## Association Of Special Constabulary Officers

- A notable growth in the number of SCs actively involved across the charity's work, which has served to further strengthen the development of ASCO and its role.
- A focus on female SCs, and improving the engagement and experience of women in the Special Constabulary, the appointment of our first female chair is testament to this work.
- Influencing organisational review processes of Special Constabularies.
- Data work to identify key issues and trends in national data across the Special Constabulary.
- Strengthening of the support model for Special Constables, and contributing to wider national work focused on volunteer officer wellbeing.

## Financial Review

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- Donations

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

## Future plans

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

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

- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;
- Addressing issues of diversity and inclusion, accessibility and fairness, across the Special Constabulary;

## Association Of Special Constabulary Officers

- Representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and
- Strategic representation to champion the role and contribution of volunteer officers.

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

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

The Association will:

- continue to fund on a part-time commissioned basis support to provide basic advice and administrative support to trustees and to enhance the policy work of the charity;
- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

## Declaration

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

Signature: 

Full name: Philip Clare  
Position: Trustee and Treasurer  
Date: 1<sup>st</sup> January 2025

## Association Of Special Constabulary Officers

### Statement of Financial Activities For the year ended 31 March 2024

	Notes	Unrestricted funds	2024
		£	£
<b>Income and endowments from:</b>			
Donations and legacies	2	13,945	13,945
Charitable activities			
Membership activities		376	376
<b>Total</b>		<b>14,321</b>	<b>14,321</b>
<b>Expenditure on:</b>			
Charitable activities			
Membership activities		-19,510	-19,365
<b>Total</b>		<b>-19,510</b>	<b>-19,365</b>
<b>Net income</b>		<b>-5,189</b>	<b>-5,044</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		31,805	31,805
<b>Total funds carried forward</b>		<b>26,616</b>	<b>26,761</b>

# Association Of Special Constabulary Officers

## Statement of Financial Position As at 31 March 2024

	Notes	2024 £	2023 £
<b>Tangible Assets</b>		233	349
<b>Current Assets</b>			
Cash at bank and in hand		26,383	31,456
		<b>26,616</b>	<b>31,456</b>
<b>Creditors: amounts falling due within one year</b>	9	-	-
<b>Net current assets</b>		<b>26,616</b>	<b>31,456</b>
<b>Creditors: amounts falling due more than one year</b>		-	-
Total Assets less current liabilities		<b>26,616</b>	<b>31,805</b>
<b>Net Assets</b>		<b>26,616</b>	<b>31,805</b>
<b>The funds of the charity</b>		26,616	31,805
<b>Total funds</b>		<b>26,616</b>	<b>31,805</b>

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

Matthew Whalley

Trustee *Matthew Whalley*

02/01/2025

# Association Of Special Constabulary Officers

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

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

#### Incoming resources

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

#### Resources expended

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

<b>2 Income from donations and legacies</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received		
Grants received	13,495	12,000
<b>3. Income from charitable activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unrestricted funds		
Membership activities	376	6,865

# Association Of Special Constabulary Officers

## 4. Costs of charitable activities by fund type

	£	2024	2023
			£
<b>Unrestricted funds</b>			
Membership Activities	18,315		20,732
Support costs	1,194		1,028
	<b>19,510</b>		<b>21,760</b>

## 5. Costs of charitable activities by activity type

	2024	2023
	£	£
<b>Activities undertaken directly</b>		
Membership Activities	19,510	21,760

## Association Of Special Constabulary Officers

### 6. Analysis of support costs

	2024	2023
	£	£
Governance costs	1,194	1,028

	2024	2023
	£	£
<b>7.Net income/(expenditure)for the year</b>		
This is stated after charging/(crediting)		
Auditor's fees	835	1,028

### 8. comparatives for the statement of Financial Activities

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

9.Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

## Association Of Special Constabulary Officers

### 10. Movement in funds

#### Unrestricted Funds

	Balance at 01/04/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2024 £
<i>General</i>				
General	31,805	14,321	(19,510)	26,616
	<b>31,805</b>	<b>14,321</b>	<b>(19,510)</b>	<b>26,616</b>
<b>Unrestricted Funds - Previous year</b>				

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
<i>General</i>				
General	34,700	18,865	(21,760)	31,805
	<b>34,700</b>	<b>18,865</b>	<b>(21,760)</b>	<b>31,805</b>

### 11. Analysis of net assets between funds

	Net Current assets/ (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		26,616
		-
General	-	<b>26,616</b>

## Document Information

### Document

Title	Association Of Special Constabulary Officers Accounts 2024
ID	11fab57-c890-4ad7-8e0e-e859a20e0f79
Status	Signed
Sender	Tatiana Blana (tatiana@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

### Signers

Name	Authentication
Matthew Whalley <matt.whalley@asco.police.uk>	Email

### History

Event	Email	IP address	Date/Time
Association Of Special Constabulary Officers Accounts 2024 created by Tatiana Blana	tatiana@triplebottomlineaccounting.com	86.195.233.228	Thu, 02 Jan 2025 15:34:05 +0000
Association Of Special Constabulary Officers Accounts 2024 emailed to Matthew Whalley	tatiana@triplebottomlineaccounting.com		Thu, 02 Jan 2025 15:34:05 +0000
matt.whalley@asco.police.uk opened email for document Association Of Special Constabulary Officers Accounts 2024	matt.whalley@asco.police.uk		Fri, 03 Jan 2025 07:43:08 +0000
Association Of Special Constabulary Officers Accounts 2024 visited by Matthew Whalley	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 07:43:11 +0000
<matt.whalley@asco.police.uk> Browser geo-location provided: Lat 52.924262, Long -0.6370071	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 07:43:34 +0000
Association Of Special Constabulary Officers Accounts 2024 visited by Matthew Whalley	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:01:37 +0000
<matt.whalley@asco.police.uk> Browser geo-location provided: Lat 52.9242577, Long -0.6370948	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:01:40 +0000
Signature applied (page 10)	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:01 +0000
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:08 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:08 +0000
Signer offered option to accept or reject document	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:08 +0000
Clicked button with text: By clicking this button I hereby ACCEPT the terms of this document	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:08 +0000
Association Of Special Constabulary Officers Accounts 2024 completed by Matthew Whalley	matt.whalley@asco.police.uk	86.29.176.85	Fri, 03 Jan 2025 08:02:08 +0000
<matt.whalley@asco.police.uk> 'Association Of Special Constabulary Officers Accounts 2024' completed.	tatiana@triplebottomlineaccounting.com		Fri, 03 Jan 2025 08:02:09 +0000

**ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS**

England & Wales - Charity number 1179953

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# Accounts

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Charity number: 1179953

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

# Association Of Special Constabulary Officers

## Contents Page

For the year ended 31 March 2023

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Report of the Trustees	4-8
Statement of Financial Activities	9
Statement of Financial Position	10
Notes to the Financial Statements	11-14

# Association Of Special Constabulary Officers

## Report Of the Trustees For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or 2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Triple Bottom Line Accounting Limited  
The Enterprise Centre

University of East Anglia Norwich  
Norfolk NR4 7TJ

07/02/2024



## Association of Special Constabulary Officers (ASCO)

### Report of the Trustees

For the year ended 31 March 2023

The trustees present their annual report for the year ended 31 March 2023 and financial statements for the year ended 31 March 2023 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011, and the ASCO Constitution.

#### 1. Reference and Administrative Information

Charity Name: Association of Special Constabulary Officers (ASCO)

Charity Registration Number: 1179953

#### Principal Office:

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

#### Board of Trustees:

David Pedrick-Friend (Chair)  
Dr Ashley Frayling (Deputy Chair)  
Phil Clare (Treasurer)  
Matthew Whalley (Secretary)  
Jamie Allan  
Marc Kastner  
Curtis James Marshall

#### Bankers:

Lloyds Bank plc

Registered office: 25 Gresham Street, London EC2V 7HN

## Structure, governance and management

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

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

The charity has a National Representative Committee which includes its trustees, members elected to represent each region and lead on key areas for policy or organisational development (such as communications and diversity).

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

## Objectives and activities

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

- i. the promotion of the efficiency of the police by, but not limited to, providing and facilitating the giving of information, advice, and training to Special Constables; and
- ii. the advancement of citizenship and community development through the promotion of volunteering and public participation in the prevention and solution of crime.

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

These include:

- Continuing to be very busy contributing in various ways nationally to the development of policy and practice in relation to the Special Constabulary. Including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic groups. This includes representing Special Constables on the national Special Constabulary Working Group, and leading nationally on developing communication, engagement, and reward across the Special Constabulary. This has seen the development of a new action plan on recognition and reward across the Special Constabulary. This work has also included representing Special Constables on national boards considering formal honours, memorials, and awards for Special Constables. ASCO also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College.

## Association Of Special Constabulary Officers

- The Chair of ASCO has been part of a national working group reviewing guidance in relation to police ethics.
- ASCO has been leading on work to support female Special Constables, including Dr Ashley Frayling (ASCO Trustee) and Dr Iain Britton (ASCO national support) leading on a project to research and develop improved models for attracting and recruiting, engaging, retaining, and improving the experience of female Special Constables. This work has had a strong emphasis on engaging female Special Constables.
- Continuing to maintain a much larger membership for the charity, despite overall continuation of decline in Special Constable numbers nationally. This has included further building the representation of ASCO in Police Scotland. ASCO achieves a membership that is diverse, with over 15% of ASCO members identifying as BAME, compared to 10% of Special Constables nationally. One in seven members of ASCO identifies as LGBT+. The proportion of female members is lower (at 15%) than the population of Special Constables as a whole; that is likely in part to reflect that longerserving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

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

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

## Achievements and performance

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

ASCO has in particular delivered:

- A continuing much increased representation, in terms of increased membership compared to previous ASCCO arrangements.
- A notable growth in the number of SCs actively involved across the charity's work, which has served to further energise the development of ASCO and its role.
- A focus on female SCs, and improving the engagement and experience of women in the Special Constabulary.
- Influencing organisational review processes of Special Constabularies.

## Association Of Special Constabulary Officers

- Data work to identify key issues and trends in national data across the Special Constabulary.
- Strengthening of the support model for Special Constables, and contributing to wider national work focused on volunteer officer wellbeing.

## Financial Review

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

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

The principal sources of funds are:

- An annual grant from the Home Office of £12,000
- Membership fees (for non-Special Constabulary members)
- Donations

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

## Future plans

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

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

- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;
- Addressing issues of diversity and inclusion, accessibility and fairness, across the Special Constabulary;
- Representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and
- Strategic representation to champion the role and contribution of volunteer officers.

## Association Of Special Constabulary Officers

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

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

The Association will:

- continue to fund on a part-time commissioned basis support to provide basic advice and administrative support to trustees and to enhance the policy work of the charity;
- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

## Declaration

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

Signature:



Full name: Philip Clare

Position: Trustee and Treasurer

Date: 28<sup>th</sup> January 2024

## Association Of Special Constabulary Officers

### Statement of Financial Activities For the year ended 31 March 2023

	Notes	Unrestricted funds	2022
		£	£
<b>Income and endowments from:</b>			
Donations and legacies	2	12,000	9,539
Charitable activities			
Membership activities		6,865	645
<b>Total</b>		<b>18,865</b>	<b>10,184</b>
<b>Expenditure on:</b>			
Charitable activities			
Membership activities		-21,760	-15,800
<b>Total</b>		<b>-15,800</b>	
<b>Net income</b>		<b>-2,895</b>	<b>-5,616</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		34,700	40,316
<b>Total funds carried forward</b>		<b>31,805</b>	<b>34,700</b>

# Association Of Special Constabulary Officers

## Statement of Financial Position As at 31 March 2023

	Notes	2023 £	2022 £
<b>Tangible Assets</b>		349	-
<b>Current Assets</b>			
Cash at bank and in hand		31,456	34,991
		<b>31,456</b>	<b>34,991</b>
<b>Creditors: amounts falling due within one year</b>	9	-	289
<b>Net current assets</b>		<b>31,456</b>	<b>34,700</b>
<b>Creditors: amounts falling due more than one year</b>		-	-
Total Assets less current liabilities		<b>31,805</b>	<b>34,700</b>
<b>Net Assets</b>		<b>31,805</b>	<b>34,700</b>
<b>The funds of the charity</b>		31,805	34,700
<b>Total funds</b>		<b>31,805</b>	<b>34,700</b>

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

David Pedrick-Friend

Trustee

07/02/2024

# Association Of Special Constabulary Officers

## Notes to the Financial Statements For the year ended 31 March 2023

### 1. Accounting Policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

#### Incoming resources

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

#### Resources expended

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

<b>2 Income from donations and legacies</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received		
Grants received	12,000	9,539

<b>3. Income from charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrestricted funds		
Membership activities	6,865	650

## Association Of Special Constabulary Officers

### 4. Costs of charitable activities by fund type

	£	2023	2022
			£
<b>Unrestricted funds</b>			
Membership Activities	20,732		14,815
Support costs	1,028		985
	<u>21,760</u>		<u>15,800</u>

### 5. Costs of charitable activities by activity type

	2023	2022
	£	£
<b>Activities undertaken directly</b>		
Membership Activities	21,760	15,800

## Association Of Special Constabulary Officers

### 6. Analysis of support costs

	2023	2022
	£	£
Governance costs	1,028	985

	2023	2022
	£	£
<b>7.Net income/(expenditure)for the year</b>		
This is stated after charging/(crediting)		
Auditor's fees	1,028	985

### 8. comparatives for the statement of Financial Activities

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

<b>9.Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	-	289
	<hr/>	<hr/>
	-	289
	<hr/>	<hr/>

## Association Of Special Constabulary Officers

### 10. Movement in funds

#### Unrestricted Funds

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
<i>General</i>				
General	34,700	18,865	(21,760)	31,805
	<b>34,700</b>	<b>18,865</b>	<b>(21,760)</b>	<b>31,805</b>

#### Unrestricted Funds - Previous year

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	40,316	10,184	(15,800)	34,700
	<b>40,316</b>	<b>10,184</b>	<b>(15,800)</b>	<b>34,700</b>

### 11. Analysis of net assets between funds

	Net Current assets/ (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		31,805
		-
General	-	<b>31,805</b>

**ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS**

England & Wales - Charity number 1179953

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# Accounts

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# **Association of Special Constabulary Officers (ASCO)**

## **Report of the Trustees**

**For the year ended 31 March 2022**

The trustees present their annual report for the year ended 31 March 2022 and financial statements for the year ended 31 March 2022 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011, and the ASCO Constitution.

### **1. Reference and Administrative Information**

Charity Name: Association of Special Constabulary Officers (ASCO)

Charity Registration Number: 1179953

#### **Principal Office:**

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

#### **Board of Trustees:**

David Pedrick-Friend (Chair)  
Marc Kastner-Walmsley (Deputy Chair)  
Hitesh Mehta (Secretary)  
Dr Ashley Frayling (Treasurer)

#### **Bankers:**

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

## **2. Structure, governance and management**

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

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

The charity has a National Representative Committee which includes its trustees, members elected to represent each region and lead on key areas for policy or organisational development (such as communications and diversity). The National Representative Committee appoints additional members and non-members to support key areas of work as required.

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

## **3. Objectives and activities**

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

- i. the promotion of the efficiency of the police by, but not limited to, providing and facilitating the giving of information, advice, and training to Special Constables; and
- ii. the advancement of citizenship and community development through the promotion of volunteering and public participation in the prevention and solution of crime.

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

These include:

- Continuing to be very busy contributing in various ways nationally to the development of policy and practice in relation to the Special Constabulary. Including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic groups. This includes representing Special Constables on the national Special Constabulary Working Group, and leading nationally on developing communication, engagement, and reward across the Special Constabulary. This has seen the development of a new action plan on recognition and reward across the Special Constabulary. This work has also included representing Special Constables on national boards considering formal honours,

memorials, and awards for Special Constables. ASCO also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College. ASCO also liaises directly with the Independent Office for Police Complaints.

- The Chair of ASCO has been part of a national working group reviewing guidance in relation to police ethics.
- Representing individual Special Constables. ASCO has developed over the year a significantly expanded network of support, as well as developing and delivering on a programme of 'Police Friends' training. Work has begun developing 'Special Interest Groups', in the first instance relating to roads policing.
- ASCO has been leading on work to support female Special Constables, including Dr Ashley Frayling (ASCO Trustee) and Dr Iain Britton (ASCO national support) leading on a project to research and develop improved models for attracting and recruiting, engaging, retaining, and improving the experience of female Special Constables. This work has had a strong emphasis on engaging female Special Constables. ASCO has also hosted a Women in Special Constabulary conference online.
- ASCO has continued to play a key part in developing thinking for the future of the Special Constabulary. The charity's review, *Thinking about the Future*, has been active during the year, and aims to ultimately report its initial findings in Spring 2023.
- ASCO has continued to work with partners, to help influence and advise on the development of the right, and most effective and efficient, new model of formal support for Special Constables in England and Wales forces, exploring options for enabling the Police Federation to more consistently deliver to its strengths of out of hours initial support in cases of discipline, injury and complaint, whilst importantly also continuing to develop and to grow the ASCO model to more comprehensively cover the wider representational needs of Special Constables, recognising the strength of ASCO as a body led and delivered by Special Constables for Special Constables.
- Continuing to maintain a much larger membership for the charity. This has included further building the representation of ASCO in Police Scotland. ASCO achieves a membership that is diverse, with over 15% of ASCO members identifying as BAME, compared to 10% of Special Constables nationally. One in seven members of ASCO identifies as LGBT+. The proportion of female members is lower (at 15%) than the population of Special Constables as a whole; that is likely in part to reflect that longer-serving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

The trustees have highlighted key strategic opportunities in achieving its charitable objectives including enhancing the role, support, capability, and contribution of Special Constables, developing a stronger strategic vision for the future of the Special

Constabulary learning from practice in other sectors and in policing internationally, more effectively bringing together and engaging Special Constables, and supporting greater diversity and inclusion within the Special Constabulary.

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

#### **4. Achievements and performance**

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

ASCO has in particular delivered:

- A continuing much increased representation, in terms of increased membership.
- A notable growth in the number of SCs actively involved across the charity's work, which has served to further energise the development of ASCO and its role.
- A focus on female SCs, and improving the engagement and experience of women in the Special Constabulary.
- Influencing organisational review processes of Special Constabularies.
- Data work to identify key issues and trends in national data across the Special Constabulary.
- Strengthening of the support model for Special Constables, and contributing to wider national work focused on volunteer officer wellbeing.
- Leading on the *Thinking about the Future* national review.

#### **5. Financial Review**

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

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

The principal sources of funds are:

- An annual grant from the Home Office of £12,000
- Membership fees (for non-Special Constabulary members)
- Donations

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

## **6. Future plans**

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

The focus will be in further building the formal representation 'offer' to Special Constables delivered by ASCO, including:

- Formal representation of Special Constables to provide support in respect of concerns regarding access to equipment, training, specialist opportunities, etc. and to address concerns of inequity with Regular officers;
- Formal representation more broadly in respect of investigations and injury, (for example, work to understand and proactively prevent incidents, work to support police forces to adapt their policies and procedures to be more cognisant of the needs of part-time volunteer Police officers, and work to ensure wellbeing and welfare support is accessible);
- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;
- Formal representation to address issues of diversity and inclusion across the Special Constabulary;
- Formal representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and
- Strategic representation to champion the role and contribution of volunteer officers.

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

The new and refreshed National Council, consisting of elected officers, elected regional representatives and co-opted specialists, will continue progress to better balance workloads and improve communication with members region by region and nationally.

The Association will make a major contribution to leading future vision and thinking in respect of the Special Constabulary, through delivering its '*Thinking about the Future*'

review, The review will develop a longer-term (10-20-year timescale), strategic and evidence-based perspective on the future purpose, role, capability and contribution of the Special Constabulary.

The Association will:

- continue to strengthen the support it provides directly to individual members;
- continue to fund on a part-time basis support to provide basic advice and administrative support to trustees and to enhance the policy work of the charity;
- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

#### **7. Declaration**

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

Signature: 

Full name: Dr Ashley Frayling  
Position: Trustee and Treasurer  
Date: 10<sup>th</sup> December 2022

Charity number: 1179953

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

Association of Constabulary Officers  
Detailed Statement of Financial Activities  
For the year ended 31 March 2022

Independent Examiners Report to the Trustees

For the period ended 31<sup>st</sup> March 2022

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Peter Ellington FAIA  
Triple Bottom Line Accounting Limited  
The Enterprise Centre  
University of East Anglia  
Norwich  
Norfolk  
NR4 7TJ

7 December 2022

Association Of Special Constabulary Officers  
Statement of Financial Activities  
For the year ended 31 March 2022

	Notes	Unrestricted funds	
		£	£
			2021
<b>Income and endowments from:</b>			
Donations and legacies	2	9,539	23,723
Charitable activities			
Membership activities		645	968
<b>Total</b>		<b>10,184</b>	<b>24,691</b>
<b>Expenditure on:</b>			
Charitable activities	4/5		
Membership activities		(15,800)	(11,711)
<b>Total</b>		<b>(15,800)</b>	<b>(11,711)</b>
<b>Net income</b>		<b>(5,616)</b>	<b>12,980</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		40,316	27,336
<b>Total funds carried forward</b>		<b>34,700</b>	<b>40,316</b>

Association Of Special Constabulary Officers  
Statement of Financial Position  
As at 31 March 2022

	Notes	2022	2021
		£	£
<b>Current assets</b>			
Cash at bank and in hand		34,991	40,316
		<b>34,991</b>	<b>40,136</b>
<b>Creditors: amounts falling due within one year</b>	9	-	-
<b>Net current assets</b>		<b>34,991</b>	<b>40,316</b>
<b>Creditors: amounts falling due within one year</b>		289	-
<b>Total assets less current liabilities</b>		<b>34,700</b>	<b>40,316</b>
<b>Net assets</b>			
<b>The funds of the charity</b>			
Unrestricted income funds		34,700	40,316
<b>Total funds</b>	10	<b>34,700</b>	<b>40,316</b>

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

-----

Ashley Frayling  
Trustee

8 December 2022

Association Of Special Constabulary Officers  
Notes to the Financial Statements  
For the year ended 31 March 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

**Incoming resources**

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

**Resources expended**

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

**Irrecoverable VAT**

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

**2. Income from donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations received	-	1,835
Grants received	9,539	21,888
	<b>9,539</b>	<b>23,723</b>

**3. Income from charitable activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
<i>Membership Activities</i>		
Membership Fees	645	968

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

**4. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Membership Activities	14,815	11,135
Support costs	985	576
	<b>15,800</b>	<b>11,711</b>
	<b>15,800</b>	<b>11,711</b>

**5. Costs of charitable activities by activity type**

	2022	2021
	£	£
<b>Activities undertaken directly</b>		
Membership Activities	15,800	11,711

**6. Analysis of support costs**

	2022	2021
	£	£
Governance costs	985	576

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2022	2021
	£	£
Auditor's fees	985	576
	985	576

**8. Comparative for the Statement of Financial Activities**

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

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	289	576
	289	576
	289	576

10. Movement in funds

**Unrestricted Funds**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	40,316	10,184	(15,800)	34,700
	40,316	10,184	(15,800)	34,700
	40,316	10,184	(15,800)	34,700

**Unrestricted Funds - Previous year**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	27,336	24,691	(11,711)	40,316
	27,336	24,691	(11,711)	40,316
	27,226	24,691	(11,711)	40,316

**Purpose of unrestricted Funds**

General

Unrestricted funds used for general charitable purposes

11. Analysis of net assets between funds

	Net Current assets/ (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>	34,700	40,316
General	34,700	40,316
	34,700	40,316

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

	Net Current assets/ (liabilities)	Net Assets
<b>Previous year</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<i>General</i>	40,316	27,336
General	<b>40,136</b>	<b>27,336</b>

Association of Constabulary Officers  
Detailed Statement of Financial Activities  
For the year ended 31 March 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT Donations and legacies</b>		
Donations	-	1,835
Grants receivable	9,539	<u>21,888</u>
		23,733
<b>Charitable activities</b>		
Membership Fees	645	968
	<u>        </u>	<u>        </u>
<b>Total incoming resources</b>	<b><u>10,184</u></b>	<b><u>24,691</u></b>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Hotel. Travel and meetings	-	(801)
Consultancy fees	(12,600)	(8,273)
Admin	(616)	(240)
Computer Software	(1,426)	(1,667)
Insurance	(173)	(154)
	<u>        </u>	<u>        </u>
	<b><u>(14,815)</u></b>	<b><u>(11,135)</u></b>
<b>Support Costs</b>		
<b>Governance costs</b>		
Independent examination fees	(985)	(576)
	<u>        </u>	<u>        </u>
<b>Total resources expended</b>	<b><u>(15,800)</u></b>	<b><u>(11,711)</u></b>
	<u>        </u>	<u>        </u>
<b>Net Income</b>	<b><u>(5,611)</u></b>	<b><u>12,980</u></b>

**ASSOCIATION OF SPECIAL CONSTABULARY OFFICERS**

England & Wales - Charity number 1179953

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# Accounts

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# **Association of Special Constabulary Officers (ASCO)**

## **Report of the Trustees**

### **For the year ended 31 March 2021**

The trustees present their annual report for the year ended 31 March 2021 and financial statements for the year ended 31 March 2021 and confirm they comply with the Charities Act 1983, as amended by the Charities Act 2011 and the Constitution.

#### **1. Reference and Administrative Information**

Charity Name: Association of Special Constabulary Officers (ASCO)

Charity Registration Number: 1179953

#### **Principal Office:**

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

#### **Board of Trustees:**

David Pedrick-Friend (Chair)  
Marc Kastner-Walmsley (Deputy Chair, and treasurer for part-year)  
Christopher Fisher-Wight (Treasurer, for part-year)  
Hitesh Mehta (Secretary)  
Dr Ashley Frayling, appointed by trustees mid-year

#### **Bankers:**

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

## **2. Structure, governance and management**

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

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

The charity has a National Representative Committee which includes its trustees, members elected to represent each region and lead on key areas for policy or organisational development (such as communications and diversity). The National Representative Committee appoints additional members and non-members to support key areas of work as required.

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

## **3. Objectives and activities**

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

- i. the promotion of the efficiency of the police by, but not limited to, providing and facilitating the giving of information, advice, and training to Special Constables; and
- ii. the advancement of citizenship and community development through the promotion of volunteering and public participation in the prevention and solution of crime.

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

These include:

- Contributing nationally to the development of policy and practice in relation to the Special Constabulary, including engagement with government and with a wide range of national leads and stakeholders, and contribution to numerous national strategic groups. This includes representing Special Constables on the national Special Constabulary Working Group, and leading nationally on developing communication, engagement, and reward across the Special Constabulary. This has seen the development of a new action plan, which is now beginning to be implemented. This work has also included representing Special Constables on national boards considering formal honours, memorials, and awards for Special Constables. ASCO

also works very closely with the College of Policing, and represents Special Constables on a number of national committees and boards chaired by the College. ASCO also liaises directly with the Independent Office for Police Complaints.

- Representing individual Special Constables. ASCO has developed over the year a significantly expanded network of support, as well as developing and delivering on a programme of 'Police Friends' training.
- Working with the Home Office, NPCC, Police Federation of England and Wales, and Association of PCCs, to develop the right new model of formal support for Special Constables in England and Wales forces, exploring options for enabling the Police Federation to more consistently deliver to its strengths of out of hours initial support in cases of discipline, injury and complaint, whilst importantly also continuing to develop and to grow the ASCO model to more comprehensively cover the wider representational needs of Special Constables, recognising the strength of ASCO as a body led and delivered by Special Constables for Special Constables.
- Building our membership, seeing a doubling of membership from 441 in March 2020 to a figure just short of 1,000 members. Considerable work has been undertaken to strengthen representation through reform of the membership approach, the continuation of free membership for Special Constables, and strengthening and clarifying the ASCO 'offer'. A network of special interest groups is being established. A pilot project of establishing an ASCO 'branch' in Cheshire Police is ongoing. During the year, ASCO has also established a lead for Police Scotland, and work has begun to further develop ASCO representation of Special Constables in Scotland, a largely new development for ASCO. ASCO achieves a membership that is diverse, with over 17% of ASCO members identifying as BAME, compared to 10% of Special Constables nationally. One in seven members of ASCO identifies as LGBT+. The proportion of female members is lower (at 15%) than the population of Special Constables as a whole; that is likely in part to reflect that longer-serving 'career' Special Constables are more likely to join ASCO, and female Special Constables are significantly under-represented in terms of longer-service.

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

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

and competency development, access to training, and development of opportunities to specialise for Special Constables.

#### **4. Achievements and performance**

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

ASCO has seen the most rapid increase in its history of membership which has more than doubled over the year. This has been energised by some key strategic change including better engagement across the regional representation network and the advent of free membership. However, it is recognised that much more still needs to be done to further develop from the small Association that ASCO (and its predecessor ASCCO) was, representing relatively few Special Constables, to a larger Association directly representing the bulk of Special Constables as members. Work continues to develop and more effectively market the ASCO 'offer', building on recent success in the strong pattern of membership growth.

ASCO has also delivered:

- Through the ASCO Diversity Lead, plans to develop support networks, and continuing work to support women in the Special Constabulary
- Drafting guidelines for organisational review of Special Constabularies
- Policy on bonus payments for Special Constables
- Data work to identify key issues and trends in national data across the Special Constabulary
- Strengthening of the support model for Special Constables

#### **5. Financial Review**

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

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

The principal sources of funds are:

- An annual grant from the Home Office of £12,000
- Membership fees (for non-Special Constabulary members)
- Donations

All expenditure is on meeting the objectives of the Association, and include executive and policy support for trustees, travel expenses to required meetings, legal and audit fees, training and development welfare wellbeing and sundry operating expenses.

## 6. Future plans

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

The focus will be in further building the formal representation 'offer' to Special Constables delivered by ASCO, including:

- Formal representation of Special Constables to provide support in respect of concerns regarding access to equipment, training, specialist opportunities, etc. and to address concerns of inequity with Regular officers;
- Formal representation more broadly in respect of investigations and injury, (for example, work to understand and proactively prevent incidents, work to support police forces to adapt their policies and procedures to be more cognisant of the needs of part-time volunteer Police officers, and work to ensure wellbeing and welfare support is accessible);
- Representation to 'give voice' to Special Constables, and to influence the future direction of the Special Constabulary strategically and operationally, locally and nationally;
- Formal representation to address issues of diversity and inclusion across the Special Constabulary;
- Formal representation to help improve volunteering experience, strengthen leadership, reverse reductions in Special Constable numbers, improve retention, receive continuing professional development, and where desired to support opportunities to specialise; and
- Strategic representation to champion the role and contribution of volunteer officers.

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

The new and refreshed National Council, consisting of elected officers, elected regional representatives and co-opted specialists, will continue progress to better balance workloads and improve communication with members region by region and nationally.

The Association will make a major contribution to leading future vision and thinking in respect of the Special Constabulary, through delivering its '*Thinking about the Future*' review. The review will develop a longer-term (10-20-year timescale), strategic and evidence-based perspective on the future purpose, role, capability and contribution of the Special Constabulary.

It has the following six objectives:

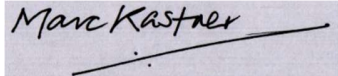
- 1) To engage strategic perspectives across the police service and beyond on the long-term future vision and development of the Special Constabulary model;
- 2) To consider the wider drivers and patterns of police reform, and the future 'fit' of the Special Constabulary with these wider dimensions of police service organisational development, future changes in policing mission, role and demand, future resourcing challenges, the wider further professionalisation of policing agenda, workforce and leadership reform, community engagement, and inclusion and diversity;
- 3) To explore the prospects, benefits and viability of all options for the longer-term future (to include consideration of 'reservist', 'retained', hybrid and similar models);
- 4) To consider the Special Constabulary context, and 'fit', within the broader field of voluntarism within police organisations and more broadly across policing and public safety;
- 5) To consider the strategic 'value', and the financial benefits case, for the Special Constabulary; and
- 6) To engage with practice and learning beyond the England & Wales policing setting.

The Association will:

- continue to strengthen the support it provides directly to individual members;
- continue to fund on a part-time basis support to provide basic advise and administrative support to trustees and to enhance the policy work of the charity;
- continue to manage the finances of the Association responsibly and to have the Accounts audited annually and meet the requirements of the Charities Commissioner.

## 7. Declaration

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

Signature: 

Full name: Marc Kastner  
Position: Trustee and Treasurer  
Date: 25 June 2021

Association Of Special Constabulary Officers

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

Association Of Special Constabulary Officers  
Report of the Trustees  
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').


I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....  
Triple Bottom Line Accounting Limited  
The Enterprise Centre  
University of East Anglia  
Norwich  
Norfolk  
NR4 7TJ

05 July 2021

Association Of Special Constabulary Officers  
Statement of Financial Activities  
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	11,941	1,000
Charitable activities	3		
Membership Activities		12,750	4,949
<b>Total</b>		<b>24,691</b>	<b>5,949</b>
<b>Expenditure on:</b>			
Charitable activities	4/5		
Membership Activities		(11,711)	(5,839)
<b>Total</b>		<b>(11,711)</b>	<b>(5,839)</b>
<b>Net income</b>		<b>12,980</b>	<b>110</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		27,336	27,226
<b>Total funds carried forward</b>		<b>40,316</b>	<b>27,336</b>

Association Of Special Constabulary Officers  
Statement of Financial Position  
As at 31 March 2021

	Notes	2021	2020
		£	£
<b>Current assets</b>			
Cash at bank and in hand		40,316	27,912
		<u>40,316</u>	<u>27,912</u>
<b>Creditors: amounts falling due within one year</b>	9	-	(576)
<b>Net current assets</b>		<u>40,316</u>	<u>27,336</u>
<b>Total assets less current liabilities</b>		<u>40,316</u>	<u>27,336</u>
<b>Net assets</b>		<u>40,316</u>	<u>27,336</u>
<b>The funds of the charity</b>			
Unrestricted income funds	10	40,316	27,336
<b>Total funds</b>		<u>40,316</u>	<u>27,336</u>

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

-----  
David Pedrick-Friend  
Trustee

05 July 2021

Association Of Special Constabulary Officers  
Notes to the Financial Statements  
For the year ended 31 March 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

**Incoming resources**

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

**Resources expended**

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

**Irrecoverable VAT**

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

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	500	1,000
Grants received	11,441	-
	<b>11,941</b>	<b>1,000</b>
	<b>11,941</b>	<b>1,000</b>

**3. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Membership Activities</i>		
Membership Fees	12,750	4,949

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**4. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Membership Activities	11,135	5,263
Support costs	576	576
	<b>11,711</b>	<b>5,839</b>

**5. Costs of charitable activities by activity type**

	2021	2020
	£	£
<b>Activities undertaken directly</b>		
Membership Activities	11,711	5,839

**6. Analysis of support costs**

	2021	2020
	£	£
Governance costs	576	576

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Auditor's fees	576	576
	576	576

**8. Comparative for the Statement of Financial Activities**

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

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

**9. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	-	576
	-	576
	-	576

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	27,336	24,691	(11,711)	40,316
	27,336	24,691	(11,711)	40,316
	27,336	24,691	(11,711)	40,316

**Unrestricted Funds - Previous year**

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

**Purpose of unrestricted Funds**

General

Unrestricted funds used for general charitable purposes

**11. Analysis of net assets between funds**

	Net current assets / (liabilities)	Net Assets
	£	£
<b>Unrestricted funds</b>		
<i>General</i>		
General	40,316	40,316
	40,316	40,316
	40,316	40,316

Association Of Special Constabulary Officers  
Notes to the Financial Statements Continued  
For the year ended 31 March 2021

Previous year

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

Association Of Special Constabulary Officers  
Detailed Statement of Financial Activities  
For the year ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	500	1,000
Grants receivable	11,441	-
	<b>11,941</b>	<b>1,000</b>
<b>Charitable activities</b>		
Membership Fees	12,750	4,949
	<b>12,750</b>	<b>4,949</b>
<b>Total incoming resources</b>	<b>24,691</b>	<b>5,949</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hotel, travel and meeting costs	(801)	(3,623)
Consultancy fees	(8,273)	(1,550)
Admin	(240)	(90)
Computer Software	(1,667)	-
Insurance	(154)	-
	<b>(11,135)</b>	<b>(5,263)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Independent examination fees	(576)	(576)
	<b>(576)</b>	<b>(576)</b>
<b>Total resources expended</b>	<b>(11,711)</b>	<b>(5,839)</b>
<b>Net Income</b>	<b>12,980</b>	<b>110</b>