

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**

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

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

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)  
Phil 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

## 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.

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;

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- 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	-	-
	-	-

## 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
	<u>31,805</u>	<u>14,321</u>	<u>(19,510)</u>	<u>26,616</u>
Unrestricted Funds - Previous year				

	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
	<u>34,700</u>	<u>18,865</u>	<u>(21,760)</u>	<u>31,805</u>

### 11. Analysis of net assets between funds

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

## 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	86.29.195.233	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
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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