

**Registered number: 04343539**  
**Charity number: 1182924**

**BAPCO LIMITED**  
**(A Company Limited by Guarantee)**

**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**BAPCO LIMITED**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees**

Mr J Anthony  
Mr C Lucas  
Mr A Rooke

**Company registered number**

04343539

**Charity registered number**

1182924

**Registered office**

The Grainger Suite  
Dobson House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3PF

**Accountants**

Ryecroft Glenton  
Chartered Accountants  
32 Portland Terrace  
Jesmond  
Newcastle upon Tyne  
NE2 1QP

**Bankers**

Lloyds Bank PLC  
Ariel House  
2138 Coventry Road  
Sheldon  
Birmingham  
West Midlands  
B26 3JW

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**BAPCO LIMITED**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

● **Policies and objectives**

The principal object of the Charitable Company is the advancement of health and the saving of lives by improving the knowledge and use of public safety technology and critical communications.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

Members of the association are enabled to share public safety and critical communications knowledge, learn and network at events and via the BAPCO Journal and website. This encourages the development of technology to increase the speed and accuracy of critical communications. There are specialist groups within the charity that focus on a range of projects, from 999 Apps, to MAIT and ESMCP as well as being a member of the Collaborative Coalition for International Public Safety. This knowledge exchange is between emergency services, telecommunication and technology companies, the 999 Liaison Committee and government organisations. The accreditation of 999 applications ensures that life-saving technology is effective in cutting response time of the emergency services.

**Achievements and performance**

● **Main achievements of the Charitable Company**

Increased knowledge sharing through higher levels of Corporate Membership and steady Commercial and Public Sector Membership. The accreditation of four 999 Apps within the year.

● **Investment policy and performance**

The Charitable Company has an active trading subsidiary, BAPCO Trading Limited, that currently organises conferences for public safety and critical communications professionals. The profits of the subsidiary are gifted to the Charitable Company. The subsidiary contributed £86,715 to the Charitable Company in the year under gift aid. Further details of the performance of the subsidiary can be found in the accounts of the subsidiary company.

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**BAPCO LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Financial review**

• **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This is despite the effects of COVID-19 as membership levels and the development of 999 applications have not been impacted. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

• **Reserves policy**

The total funds of the charity at 31 March 2021 were £398,494 (2020: £424,132).

The Board of Trustees have agreed it is necessary to maintain a level of reserves to cover the administration costs. This averages approximately £180,000 in total. The Trustees are pleased to note that the total funds exceed this figure and have plans to use these as explained in the Future developments section of this Report.

**Structure, governance and management**

• **Constitution**

BAPCO Limited is a private company (company number: 04343539) limited by guarantee incorporated in England and Wales.

On 10 April 2019 the company gained charitable status after registering with the Charity Commission, charity registration number 1182924.

The Charitable company is constituted under its Memorandum and Articles of Association incorporated 30 April 2018 as amended by special resolution registered at Companies House on 8 April 2019.

The principal object of the Charitable Company is the advancement of health and the saving of lives by improving the knowledge and use of public safety technology and critical communications.

• **Methods of appointment or election of Trustees**

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustee vacancies are advertised in the BAPCO journal and website. Trustees are appointed by the existing trustees for a four year term. New trustees receive the BAPCO constitution, published accounts, minutes of previous Board of Trustee meetings, as well as the Charity Commission guidance on effective governance.

Trustees meet on average four times a year in person or by teleconference.

• **Organisational structure and decision-making policies**

The day to day administration of BAPCO Limited is delivered by Echo AM Limited. The charity is managed by a Chief Executive Officer who is governed by the Trustees through full disclosure at Board of Trustee meetings.

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**BAPCO LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Structure, governance and management (continued)**

• **Financial risk management**

The Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charitable Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

In addition to the continuing activities referred to earlier in this Report, the Trustees plan to spend funds in the 2021/22 year and beyond on sponsorship of students with aspirations to work in the public safety and critical communications industry.

**Members' liability**

The Members of the Charitable Company guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Company in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 December 2021 and signed on their behalf by:

DocuSigned by:  
  
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**Mr J Anthony**

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**BAPCO LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Independent Examiner's Report to the Trustees of BAPCO Limited ('the Charitable Company')**

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

**Responsibilities and Basis of Report**

As the Trustees of the Charitable Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's 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:

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work or for this report.

DocuSigned by:  
Signed:   
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Detlev Anderson

Dated: 7 December 2021

FCA

**Ryecroft Glenton**  
Chartered Accountants  
32 Portland Terrace  
Jesmond  
Newcastle upon Tyne  
NE2 1QP

**BAPCO LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	86,715	86,715	-
Charitable activities	4	27,452	27,452	(15,870)
Other trading activities		-	-	(1,000)
<b>Total income</b>		<u>114,167</u>	<u>114,167</u>	<u>(16,870)</u>
<b>Expenditure on:</b>				
Charitable activities	5	139,805	139,805	186,316
<b>Total expenditure</b>		<u>139,805</u>	<u>139,805</u>	<u>186,316</u>
<b>Net movement in funds</b>		<u>(25,638)</u>	<u>(25,638)</u>	<u>(203,186)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		424,132	424,132	627,318
Net movement in funds		(25,638)	(25,638)	(203,186)
<b>Total funds carried forward</b>		<u><u>398,494</u></u>	<u><u>398,494</u></u>	<u><u>424,132</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 23 form part of these financial statements.

**BAPCO LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 04343539**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Intangible assets	10	<b>14,329</b>	19,969
Tangible assets	11	<b>1,056</b>	1,137
Investments	12	<b>1</b>	1
		<b>15,386</b>	21,107
<b>Current assets</b>			
Debtors	13	<b>165,745</b>	69,183
Cash at bank and in hand		<b>373,654</b>	455,745
		<b>539,399</b>	524,928
Creditors: amounts falling due within one year	14	<b>(155,941)</b>	(121,133)
<b>Net current assets</b>		<b>383,458</b>	403,795
<b>Total assets less current liabilities</b>		<b>398,844</b>	424,902
Creditors: amounts falling due after more than one year	15	<b>(350)</b>	(770)
<b>Total net assets</b>		<b>398,494</b>	424,132
<b>Charity funds</b>			
Unrestricted funds	17	<b>398,494</b>	424,132
<b>Total funds</b>		<b>398,494</b>	424,132

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**BAPCO LIMITED**  
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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 07 December 2021 and signed on their behalf by:

DocuSigned by:  
  
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**Mr J Anthony**

The notes on pages 9 to 23 form part of these financial statements.

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**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

BAPCO is a private Company limited by guarantee, incorporated in England and Wales, registration number 04343539 and charity number 1182924. The address of its registered office is disclosed in the Reference and Administrative Details section of these financial statements.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

BAPCO Limited 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.

**2.2 Going concern**

The trustees have considered the possible effects of the coronavirus pandemic and how it is expected to affect the charitable company's financial position. The charitable company has net current assets and no requirement for finance and it is expected that the charitable company's activities can be adapted without significant financial implications. In assessing going concern, the trustees have assumed that any deficit incurred in the current year will not exceed the funds presently held and, on that basis, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**2.3 Income**

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.5 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**2.6 Taxation**

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Intangible assets and amortisation**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Computer software	- 5 years
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**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 4 years straight line
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting policies (continued)**

**2.9 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.13 Financial instruments**

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.14 Pensions**

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year.

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Company and which have not been designated for other purposes.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations from BAPCO (Trading) Limited	86,715	<b>86,715</b>	-

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Income from charitable activities - Membership	19,537	<b>19,537</b>	33,369
Income from charitable activities - EU projects	665	<b>665</b>	18,031
Income from charitable activities - 999 App	7,250	<b>7,250</b>	6,500
EU project - grant clawback	-	-	(73,770)
	<u>27,452</u>	<u><b>27,452</b></u>	<u>(15,870)</u>
<i>Total 2020</i>	<u>(15,870)</u>	<u>(15,870)</u>	

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Membership	124,997	<b>124,997</b>	142,610
EU projects	1,868	<b>1,868</b>	29,415
999 App	12,940	<b>12,940</b>	14,291
	<u>139,805</u>	<u><b>139,805</b></u>	<u>186,316</u>
<i>Total 2020</i>	<u>186,316</u>	<u>186,316</u>	

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Membership	8,611	116,386	<b>124,997</b>
EU projects	-	1,868	<b>1,868</b>
999 App	10	12,930	<b>12,940</b>
	<u>8,621</u>	<u>131,184</u>	<u><b>139,805</b></u>

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure by activities (continued)**

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Membership	22,286	120,324	142,610
EU projects	9,238	20,177	29,415
999 App	923	13,368	14,291
	<u>32,447</u>	<u>153,869</u>	<u>186,316</u>

**Analysis of direct costs**

	<b>Membership 2021 £</b>	<b>EU projects 2021 £</b>	<b>999 App 2021 £</b>	<b>Total funds 2021 £</b>
Project costs	944	-	10	<b>954</b>
Cost of attending events	126	-	-	<b>126</b>
Advertising, PR and promotional costs	1,633	-	-	<b>1,633</b>
Podcast costs	4,003	-	-	<b>4,003</b>
Webinar related costs	1,250	-	-	<b>1,250</b>
Commission on sponsorship	655	-	-	<b>655</b>
	<u>8,611</u>	<u>-</u>	<u>10</u>	<u><b>8,621</b></u>

	<i>Membership 2020 £</i>	<i>EU projects 2020 £</i>	<i>999 App 2020 £</i>	<i>Total funds 2020 £</i>
Project costs	-	9,238	923	10,161
Cost of attending events	20,172	-	-	20,172
Advertising, PR and promotional costs	2,114	-	-	2,114
	<u>22,286</u>	<u>9,238</u>	<u>923</u>	<u>32,447</u>

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Membership 2021 £</b>	<b>EU projects 2021 £</b>	<b>999 App 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	48,736	1,868	4,238	<b>54,842</b>
Depreciation	404	-	35	<b>439</b>
Association management support	49,109	-	4,270	<b>53,379</b>
Insurance	1,936	-	168	<b>2,104</b>
IT costs	6,865	-	597	<b>7,462</b>
Car mileage	515	-	45	<b>560</b>
Travel expenses	(222)	-	(19)	<b>(241)</b>
Accommodation	152	-	13	<b>165</b>
Subsistence	128	-	11	<b>139</b>
Car parking	9	-	1	<b>10</b>
Legal and professional	31,592	-	2,766	<b>34,358</b>
Accountancy fees	1,971	-	219	<b>2,190</b>
Bank charges	804	-	70	<b>874</b>
Stationery and postage	155	-	13	<b>168</b>
Telephone and fax	430	-	37	<b>467</b>
Miscellaneous	37	-	3	<b>40</b>
Grant release	(386)	-	(34)	<b>(420)</b>
Intercompany recharges	(31,569)	-	-	<b>(31,569)</b>
Loss on disposal of assets	531	-	46	<b>577</b>
Amortisation	5,189	-	451	<b>5,640</b>
	<b>116,386</b>	<b>1,868</b>	<b>12,930</b>	<b>131,184</b>

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Membership</i>	<i>EU projects</i>	<i>999 App</i>	<i>Total</i>
	<i>2020</i>	<i>2020</i>	<i>2020</i>	<i>funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>2020</i>
				<i>£</i>
Staff costs	55,853	20,177	4,856	80,886
Depreciation	339	-	29	368
Staff training	201	-	18	219
Association management support	48,317	-	4,201	52,518
Executive meeting costs	4,221	-	367	4,588
Insurance	1,466	-	127	1,593
IT costs	6,822	-	593	7,415
Car mileage	692	-	60	752
Travel expenses	2,074	-	180	2,254
Accommodation	1,424	-	124	1,548
Subsistence	1,034	-	90	1,124
Car parking	274	-	24	298
Legal and professional	20,761	-	1,805	22,566
Accountancy fees	2,272	-	253	2,525
Bank charges	1,253	-	109	1,362
Stationery and postage	422	-	37	459
Telephone and fax	972	-	85	1,057
Miscellaneous	345	-	30	375
Grant release	(378)	-	(42)	(420)
Intercompany recharges	(32,792)	-	-	(32,792)
Amortisation	4,752	-	422	5,174
	<u>120,324</u>	<u>20,177</u>	<u>13,368</u>	<u>153,869</u>

Included above are governance costs amounting to £3,040 (2020: £3,012).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Independent examiner's remuneration**

	<b>2021</b> £	2020 £
Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts	<b>455</b>	525
Fees payable to the Charitable Company's independent examiner in respect of:		
Accountancy services	<b>1,735</b>	2,000
All other services not included above	<b>850</b>	487
	<u><b>2,980</b></u>	<u>2,512</u>

**8. Staff costs**

	<b>2021</b> £	2020 £
Wages and salaries	<b>53,960</b>	74,867
Social security costs	<b>7</b>	4,703
Contribution to defined contribution pension schemes	<b>875</b>	1,316
	<u><b>54,842</b></u>	<u>80,886</u>

The average number of persons employed by the Charitable Company during the year was as follows:

	<b>2021</b> No.	2020 No.
Average number of employees	<b>1</b>	3

No employee received remuneration amounting to more than £60,000 in either year.

Key management remuneration for the year, including employer's national insurance contributions and pension contributions amounted to £60,566 (2020: £63,709).

**9. Trustees' remuneration and expenses**

During the year, no Trustee received any remuneration or other benefits for their role as Trustee (2020 - £NIL). Following the death of the former CEO, Ian Thompson, payments totalling £7,500 were made to J Anthony (Trustee) in respect of consultancy services supplied. The board made the decision to make these payments in the interim period between the death of the former CEO and the appointment of the new COO in March 2022.

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**9. Trustees' remuneration and expenses (continued)**

During the year ended 31 March 2021, Trustee expenses totalling £553 (2020: £5,093) were reimbursed to 2 (2020: 3) Trustees. These expenses were for travel, mobile phone charges and broadband.

**10. Intangible assets**

	<b>Computer software £</b>
<b>Cost</b>	
At 1 April 2020	<b>28,200</b>
At 31 March 2021	<b>28,200</b>
<b>Amortisation</b>	
At 1 April 2020	<b>8,231</b>
Charge for the year	<b>5,640</b>
At 31 March 2021	<b>13,871</b>
<b>Net book value</b>	
At 31 March 2021	<b>14,329</b>
<i>At 31 March 2020</i>	<i>19,969</i>

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**11. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2020	16,139
Additions	935
Disposals	(15,661)
	<hr/>
At 31 March 2021	1,413
	<hr/>
<b>Depreciation</b>	
At 1 April 2020	15,002
Charge for the year	439
On disposals	(15,084)
	<hr/>
At 31 March 2021	357
	<hr/>
<b>Net book value</b>	
At 31 March 2021	1,056
	<hr/> <hr/>
<i>At 31 March 2020</i>	1,137
	<hr/> <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2020	1
At 31 March 2021	<u>1</u>

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charitable Company:

Name	Company number	Registered office or principal place of business	Principal activity
BAPCO (Trading) Limited	11339063	The Grainger Suite Dobson House Regent Centre Gosforth Newcastle upon Tyne NE3 3PF	Promotion of effective communications for public safety in the general and in the public safety services.
<b>Class of shares</b>	<b>Holding</b>		
Ordinary	100%		

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the period to 31 March 2021 £
BAPCO (Trading) Limited	162,251	138,159	24,096

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**13. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	11,640	22,033
Amounts owed by group undertakings	151,076	36,513
Other debtors	1,558	2,122
Prepayments and accrued income	1,471	8,515
	<u>165,745</u>	<u>69,183</u>

**14. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	9,257	7,146
Other taxation and social security	2,170	2,413
Other creditors	47,182	-
Accruals and deferred income	97,332	111,574
	<u>155,941</u>	<u>121,133</u>

**15. Creditors: Amounts falling due after more than one year**

	2021 £	2020 £
Other creditors	<u>350</u>	<u>770</u>

**16. Financial instruments**

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>373,654</u>	<u>455,745</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General Funds	424,132	114,167	(139,805)	398,494

**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	424,132	114,167	(139,805)	398,494

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

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,056	1,056
Intangible fixed assets	14,329	14,329
Fixed asset investments	1	1
Current assets	539,399	539,399
Creditors due within one year	(155,941)	(155,941)
Creditors due in more than one year	(350)	(350)
<b>Total</b>	<b>398,494</b>	<b>398,494</b>

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**20. Pension commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £875 (2020 - £1,316). There were no amounts payable to the fund at the balance sheet date (2020: £nil).

**21. Related party transactions**

In the period, a donation of £86,715 (2020: £nil) was received from BAPCO (Trading) Limited, a wholly owned subsidiary of the charitable company.