

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 2024**

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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 2024**

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**Trustees**

Mr J Anthony  
Ms R S Jones  
Mr D A Keen  
Mr C Lucas  
Mr A Rooke (resigned 30 June 2023)  
Mr J P Habberley (appointed 14 February 2024)  
Ms T L Latimer (appointed 14 February 2024)  
Mr M Leat (appointed 14 February 2024)  
Ms T Pemberton (appointed 14 February 2024)  
Ms R M Beeson (appointed 14 February 2024)

**Company registered number**

04343539

**Charity registered number**

1182924

**Registered office**

Unit 14 The Stottie Shed  
Baker's Yard  
Christon Road  
Gosforth  
Newcastle upon Tyne  
NE3 1XD

**Accountants**

Kinnair Associates Limited  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne  
NE5 1NB

**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 2024**

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The Trustees present their annual report together with the financial statements of the Charitable Company for the year from 1 April 2023 to 31 March 2024. 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**

British APCO is a growing community with extensive knowledge in Public Safety information and communications technology arising because of our members' use and delivery of real-life public safety solutions. Members of the Association share public safety and critical communications knowledge, learn and network at events, on-line through webinars, and via the Association quarterly magazine, The BAPCO Journal, and our website. This encourages innovation in developing technical solutions that help increase the speed and accuracy of critical communications. The Charity focuses on a range of specialist topics, from 999 Apps, to MAIT (a scheme that enables emergency incident sharing between agencies) and the current and future UK critical communication infrastructure, Airwave and ESN. British APCO is also a founding member of the Collaborative Coalition for International Public Safety.

This knowledge exchange is between emergency services, telecommunication and technology companies, the 999 Liaison Committee (hosted by the Department for Digital, Culture Media & Sport), and other government departments, including the Home Office and Department for Health & Social Care. The accreditation of 999 applications by British APCO, on behalf of that committee, ensures that life-saving technology is effective in cutting response time of the emergency services and does not adversely impact delivery and handling of 999 emergency calls.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance**

• **Main achievements of the Charitable Company**

During the last year the Charity has continued, in support of its charitable aims, to bring together a growing public safety membership base from both the public and corporate communities. Our main event held in March at Coventry attracted new attendees and exhibitors as well as participants from international collaborative partners with attendance continuing to increase in all areas. This increasingly broad and diverse community is driving improvements to public safety communications both within the UK and across the globe. We publish white papers to identify issues and opportunities for public safety communications and during 2023 this included a document related to the delivery of Next Generation 999 infrastructure for the UK. British APCO continues to handle, on behalf of the UK's 999/112 Liaison Committee the accreditation process for apps which connect directly to 999 system.

The charity has continued to support Collaborative Coalition on International Public Safety (CC:IPS), a partnership of like-minded international associations that encourages sharing of public safety communications knowledge and experience on a global basis.

The trustees consider the financial position of the Charity and its subsidiary company to be satisfactory with adequate resources to achieve current future objectives.

• **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 £199,203 (2023: £nil) to the Charitable Company in the year under gift aid. The subsidiary expects to make a gift aid donation of £161,409 before 31 December 2024 in respect of the year ended 31 March 2024. Further details of the performance of the subsidiary can be found in the accounts of the subsidiary company.

**Financial review**

• **Going concern**

After careful consideration, the Trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. Membership levels and the development of the 999 apps have not been negatively impacted by recent UK changes or global unrest. Following the global Covid-19 pandemic British APCO has also seen positive increase in both membership and attendance at our regular events. 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.

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**BAPCO LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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● **Reserves policy**

The total funds of the Charity at 31 March 2024 were £642,179 (2023: £582,002)

The Board of Trustees have agreed it is necessary to maintain a level of reserves sufficient to cover the administration costs. The Board consider that the appropriate level of reserves should cover two years expenditure which is approximately £300k. The Trustees believe that this provides scope to undertake further activity to support our charitable aims such as providing bursaries to encourage new entrants into the public safety communications sector, further activities are detailed in the future developments section of this report. Despite, undertaking more work of this nature during 2023/24 the Trustees are pleased to note that the total funds continue to remain in excess of the minimum reserves level.

**Structure, governance and management**

● **Constitution**

BAPCO Limited is a private company (company number: 04343539) limited by guarantee and 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. The number of Trustees is regularly reviewed to ensure appropriate skills and support are available to effectively manage the Charitable Company.

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. British APCO is a member of the NCVO (National Council for Voluntary Organisations); all Trustees attend annual trustee, leadership, and governance training, and, together, use the NCVO Governance Wheel, a tool which helps measure and develop charity governance and leadership.

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

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

The charity is managed by a Chief Operating Officer who is governed by the Trustees through full disclosure at Board of Trustee meetings. The day-to-day administration of BAPCO Limited is delivered by an external association management company.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 continue spending funds supporting the Ian Thompson Bursary, an award in recognition of the late BAPCO Chief Executive. The bursary will fund the cost of travel, accommodation, and ancillary costs, to attend one of our partners' conferences, with the recipient(s) expected to use the opportunity to focus on an aspect of their employment/studies that that will be seen as innovative to the critical communications industry. Nominees will either be in their first two to three years of employment in a public safety role or an apprentice in a public safety supplier; or studying towards achieving a position in the critical communications industry in the future.

British APCO has partnerships with like-minded associations that provides benefit to members through greater depth of understanding of critical communications globally – the Trustees are seeking to strengthen our mutual relationships through Memorandum of Understandings with key international partners in the year ahead.

British APCO is a founding member of the Collaborative Coalition on International Public Safety (CC:IPS), a partnership of like-minded associations that encourages sharing of public safety communications knowledge and experience on a global basis. We will continue to actively support CC:IPS and seek to increase its influence with major, global stakeholders so that all jurisdictions can achieve mutual benefit.

British APCO has also altered its approach to the regular events/round tables it holds which are intended to attract a broad cross-section of the public safety communications community; in the past these events required sponsorship to be viable but the strong financial position that the Charity has now achieved means that events, other than our two annual conferences, can be run without sponsorship helping to create an environment where discussions can be shared without political or commercial influence and the focus can be on further improving public safety.

**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.

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**BAPCO LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 year. 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 (FRS102) 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 26 November 2024 and signed on their behalf by:

DocuSigned by:

*Chris Lucas*

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**Mr C Lucas**  
Trustee

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

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024.

**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**

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Signed:   
8228AFA7794A4DC...  
Detlev Anderson

Dated: 26 November 2024  
FCA

**Kinnair Associates Limited**  
Chartered Accountants

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	199,203	199,203	-
Charitable activities	4	83,692	83,692	79,508
Investments	5	13,517	13,517	-
<b>Total income</b>		<u>296,412</u>	<u>296,412</u>	<u>79,508</u>
<b>Expenditure on:</b>				
Charitable activities	6	236,235	236,235	231,415
<b>Total expenditure</b>		<u>236,235</u>	<u>236,235</u>	<u>231,415</u>
<b>Net movement in funds</b>		<u>60,177</u>	<u>60,177</u>	<u>(151,907)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		582,002	582,002	733,909
Net movement in funds		60,177	60,177	(151,907)
<b>Total funds carried forward</b>		<u>642,179</u>	<u>642,179</u>	<u>582,002</u>

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

The notes on pages 11 to 23 form part of these financial statements.

**BAPCO LIMITED**  
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**REGISTERED NUMBER: 04343539**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	<b>Note</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Fixed assets</b>			
Intangible assets	11	<b>9,395</b>	6,022
Investments	12	<b>1</b>	1
		<b>9,396</b>	6,023
<b>Current assets</b>			
Debtors	13	<b>122,128</b>	83,567
Cash at bank and in hand		<b>678,408</b>	648,593
		<b>800,536</b>	732,160
Creditors: amounts falling due within one year	14	<b>(167,753)</b>	(156,181)
<b>Net current assets</b>		<b>632,783</b>	575,979
<b>Total assets less current liabilities</b>		<b>642,179</b>	582,002
<b>Total net assets</b>		<b>642,179</b>	582,002
<b>Charity funds</b>			
Unrestricted funds	16	<b>642,179</b>	582,002
<b>Total funds</b>		<b>642,179</b>	582,002

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

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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 26 November 2024 and signed on their behalf by:

DocuSigned by:  
  
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**Mr C Lucas**  
Trustee

The notes on pages 11 to 23 form part of these financial statements.

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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.

The financial statements are presented in pounds Sterling and rounded to the nearest pound.

**2.2 Going concern**

After making appropriate enquiries, the Trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future. Membership levels and the development of 999 applications have not been negatively impacted by COVID-19. For this reason, they continue to adopt the going concern basis in preparing the 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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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 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.

**2.8 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:

Patents	- 10 years
Computer software	- 5 years

**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.

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**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**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.

**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.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations from BAPCO (Trading) Limited	199,203	<b>199,203</b>	-

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Income from charitable activities - Membership	83,692	<b>83,692</b>	79,508
<i>Total 2023</i>	79,508	79,508	

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Interest receivable	13,517	<b>13,517</b>	-

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Membership	234,927	<b>234,927</b>	231,415
999 App	1,308	<b>1,308</b>	-
	<u>236,235</u>	<u><b>236,235</b></u>	<u>231,415</u>
<i>Total 2023</i>	<u>231,415</u>	<u>231,415</u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Membership	114,840	120,087	<b>234,927</b>
999 App	-	1,308	<b>1,308</b>
	<u>114,840</u>	<u>121,395</u>	<u><b>236,235</b></u>
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Membership	<u>113,391</u>	<u>118,024</u>	<u>231,415</u>

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

**Analysis of direct costs**

	<b>Membership 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
BAPCO events	8,701	<b>8,701</b>	-
Cost of attending events	21,618	<b>21,618</b>	37,589
Journal costs	54,528	<b>54,528</b>	50,000
Bursaries, awards and sponsorships	6,597	<b>6,597</b>	4,198
Commission on sponsorship	23,396	<b>23,396</b>	21,604
	<u>114,840</u>	<u><b>114,840</b></u>	<u>113,391</u>

**Analysis of support costs**

	<b>Membership 2024 £</b>	<b>999 App 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	53,874	-	<b>53,874</b>
Association management support	60,903	-	<b>60,903</b>
Executive meeting costs	7,145	1,308	<b>8,453</b>
Insurance	2,092	-	<b>2,092</b>
IT costs	8,271	-	<b>8,271</b>
Travel expenses	675	-	<b>675</b>
Accommodation	72	-	<b>72</b>
Legal and professional	3,640	-	<b>3,640</b>
Accountancy fees	2,400	-	<b>2,400</b>
Bank charges	347	-	<b>347</b>
Stationery and postage	24	-	<b>24</b>
Telephone and fax	242	-	<b>242</b>
Miscellaneous	6,714	-	<b>6,714</b>
Intercompany recharges	(29,745)	-	<b>(29,745)</b>
Amortisation	3,433	-	<b>3,433</b>
	<u>120,087</u>	<u>1,308</u>	<u><b>121,395</b></u>

**BAPCO LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

**Analysis of support costs (continued)**

	<i>Membership 2023 £</i>	<i>999 App 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	44,459	-	44,459
Depreciation	198	-	198
Staff training	2,892	-	2,892
Association management support	57,730	-	57,730
Executive meeting costs	4,095	-	4,095
Insurance	1,750	-	1,750
IT costs	8,767	-	8,767
Car mileage	812	-	812
Travel expenses	214	-	214
Accommodation	607	-	607
Subsistence	49	-	49
Car parking	5	-	5
Legal and professional	13,438	-	13,438
Accountancy fees	2,650	-	2,650
Bank charges	293	-	293
Stationery and postage	158	-	158
Telephone and fax	361	-	361
Miscellaneous	2,517	-	2,517
Grant release	(350)	-	(350)
Intercompany recharges	(28,844)	-	(28,844)
Loss on disposal of assets	593	-	593
Amortisation	5,630	-	5,630
	<u>118,024</u>	<u>-</u>	<u>118,024</u>

Included above are governance costs amounting to £2,400 (2023: £2,650).

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

	<b>2024</b> £	<b>2023</b> £
Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts	<b>495</b>	510
Fees payable to the Charitable Company's independent examiner in respect of:		
Accountancy services	<b>1,905</b>	1,965
All other services not included above	<b>-</b>	175
	<b>=====</b>	<b>=====</b>

**9. Staff costs**

	<b>2024</b> £	<b>2023</b> £
Wages and salaries	<b>51,481</b>	40,935
Social security costs	<b>316</b>	-
Contribution to defined contribution pension schemes	<b>2,077</b>	3,524
	<b>=====</b>	<b>=====</b>
	<b>53,874</b>	44,459

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

	<b>2024</b> <b>No.</b>	<b>2023</b> <b>No.</b>
Average number of employees	<b>1</b>	1
	<b>=====</b>	<b>=====</b>

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 £53,874 (2023: £55,459). NB the 2023 key management remuneration also includes consultancy fees totalling £11,000 as detailed in note 10 below.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. Trustees' remuneration and expenses**

During the year, no Trustee received any remuneration or other benefits for their role as Trustee (2023 - £NIL).

No payments were made to Tenacity Insight Ltd. for services provided by J Anthony (Trustee) in respect of consultancy services supplied (2023: £11,000). Tenacity Insight Ltd. is owned by J Anthony.

During the year ended 31 March 2024, Trustee expenses totalling £24,312 (2023: £18,055) were reimbursed to 10 (2023: 3) Trustees. These expenses were for travel, mobile phone charges and broadband.

**11. Intangible assets**

	Patents £	Computer software £	Total £
<b>Cost</b>			
At 1 April 2023	2,963	28,200	31,163
Additions	-	6,806	6,806
At 31 March 2024	2,963	35,006	37,969
<b>Amortisation</b>			
At 1 April 2023	247	24,894	25,141
Charge for the year	593	2,840	3,433
At 31 March 2024	840	27,734	28,574
<b>Net book value</b>			
At 31 March 2024	2,123	7,272	9,395
At 31 March 2023	2,716	3,306	6,022

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2023	1
At 31 March 2024	<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	Unit 14, The Stottie Shed Baker's Yard Christon Road Gosforth Newcastle upon Tyne NE3 1XD	Promotion of effective communications for public safety in the general and in the public safety services.

Class of shares	Holding
Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit for the year to 31 March 2024 £	Net assets £
BAPCO (Trading) Limited	259,906	98,497	161,409	161,410

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	65,600	46,231
Amounts owed by group undertakings	22,123	29,515
Other debtors	219	-
Prepayments and accrued income	34,186	7,821
	<u>122,128</u>	<u>83,567</u>

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

	2024 £	2023 £
Trade creditors	31,155	67,086
Other taxation and social security	7,253	3,298
Pension creditor	523	2,528
Other creditors	55,071	6,797
Accruals and deferred income	73,751	76,472
	<u>167,753</u>	<u>156,181</u>

Included in accruals and deferred income above are deferred corporate membership subscriptions totalling £73,000 (2023: £73,792) relating to subscriptions invoiced in advance at the year end.

**15. Financial instruments**

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>678,408</u>	<u>648,593</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 2024**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	582,002	296,412	(236,235)	642,179

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	582,002	296,412	(236,235)	642,179

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

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

	Unrestricted funds 2024 £	Total funds 2024 £
Intangible fixed assets	9,395	9,395
Fixed asset investments	1	1
Current assets	800,536	800,536
Creditors due within one year	(167,753)	(167,753)
<b>Total</b>	642,179	642,179

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**19. 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 £2,077 (2023 - £3,524). An amount of £523 was payable to the fund at the balance sheet date (2023: £2,528).

**20. Related party transactions**

In the period, a donation of £199,203 (2023: £nil) and intercompany recharges of £29,745 (2023: £28,844) were received from BAPCO (Trading) Limited, a wholly owned subsidiary of the charitable company.

As at the year end BAPCO Trading owed BAPCO Limited £22,123 (2023: £29,515).