

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 2025

BAPCO LIMITED
(A Company Limited by Guarantee)

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BAPCO LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Mr J Anthony
Ms R M Beeson
Mr J P Habberley
Ms R S Jones
Mr D A Keen
Ms T L Latimer
Mr M Leat
Mr C Lucas
Ms T Pemberton

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

BAPCO LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charitable Company for the year from 1 April 2024 to 31 March 2025. 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 working hard to further grow our community. The extensive knowledge of Public Safety information and communications technology that it contains continues to deliver real-life improvements to public safety and is helping to improve the efficiency and effectiveness of the sector. Members of the Association share public safety and critical communications knowledge, learn and network at events, through webinars, and via the Association quarterly magazine, the BAPCO Journal, and our website. This encourages the development of innovative technical solutions that help increase the speed and accuracy of critical communications. The Charity provides support for suppliers and users across the sector whilst providing leadership on a range of specialist topics, from 999 Apps, to MAIT (a scheme that enables emergency incident sharing between agencies) 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 (CC:IPS).

The knowledge exchanged between partners such as the emergency services, telecommunication and technology companies, the 999/112 Liaison Committee (999LC) (hosted by the Department for Digital, Culture Media & Sport), and other government departments, including the Home Office and Department for Health & Social Care ensures that UK public safety communications remain at the forefront of global progress. The accreditation of 999 applications by British APCO, on behalf of the 999LC, 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.

BAPCO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 continues to attract new attendees and exhibitors as well as participants from international collaborative partners with attendance numbers holding steady 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 regularly publish white papers to influence development across the sector and 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 the 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 planned 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 £161,409 (2024: £199,203) to the Charitable Company in the year under gift aid. The subsidiary expects to make a gift aid donation of £114,520 before 31 December 2025 in respect of the year ended 31 March 2025. 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 and British APCO continues to see healthy interest 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.

• **Reserves policy**

The total funds of the Charity at the year end were £634,039 (2024: £642,179)

The Board of Trustees have agreed it is necessary to maintain a level of reserves sufficient to cover the administration costs. The Board considers 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, and further activities are detailed in the future developments section of this report. Despite undertaking more work of this nature during 2024/25 the Trustees are pleased to note that the total funds continue to remain more than the minimum reserves level.

BAPCO LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 can 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.

• **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.

BAPCO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 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.

BAPCO LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

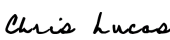
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 October 2025 and signed on their behalf by:

DocuSigned by:

DB8536D2E68B407...

Mr C Lucas
Trustee

BAPCO LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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: 8 October 2025
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 2025**

| | Note | Unrestricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 161,340 | 161,340 | 199,203 |
| Charitable activities | 4 | 91,592 | 91,592 | 83,692 |
| Other trading activities | | 1,000 | 1,000 | - |
| Investments | 5 | 18,948 | 18,948 | 13,517 |
| Other income | 6 | 106 | 106 | - |
| Total income | | 272,986 | 272,986 | 296,412 |
| Expenditure on: | | | | |
| Charitable activities | 7 | 281,126 | 281,126 | 236,235 |
| Total expenditure | | 281,126 | 281,126 | 236,235 |
| Net movement in funds | | (8,140) | (8,140) | 60,177 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 642,179 | 642,179 | 582,002 |
| Net movement in funds | | (8,140) | (8,140) | 60,177 |
| Total funds carried forward | | 634,039 | 634,039 | 642,179 |

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

The notes on pages 11 to 25 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2025

| | Note | 2025 £ | 2024 £ |
|--|-------------|-------------------|-------------------|
| Fixed assets | | | |
| Intangible assets | 12 | 24,141 | 9,395 |
| Investments | 14 | 1 | 1 |
| | | 24,142 | 9,396 |
| Current assets | | | |
| Debtors | 15 | 87,596 | 122,128 |
| Cash at bank and in hand | | 619,323 | 678,408 |
| | | 706,919 | 800,536 |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 16 | (97,022) | (167,753) |
| Net current assets | | 609,897 | 632,783 |
| Total assets less current liabilities | | 634,039 | 642,179 |
| Total net assets | | 634,039 | 642,179 |
| Charity funds | | | |
| Unrestricted funds | 18 | 634,039 | 642,179 |
| Total funds | | 634,039 | 642,179 |

BAPCO LIMITED
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REGISTERED NUMBER: 04343539

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

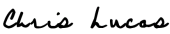
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 October 2025 and signed on their behalf by:

DocuSigned by:

DB8536D2E68B407...

Mr C Lucas
Trustee

The notes on pages 11 to 25 form part of these financial statements.

BAPCO LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

These financial statements are in respect of the Charity only. The Charity is not required to prepare group accounts as the group headed by it is a small group.

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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.

BAPCO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

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.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of Financial Activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are 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 |

BAPCO LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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

3. Income from donations and legacies

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|--|--|---------------------------------------|---------------------------------------|
| Donations from BAPCO (Trading) Limited | 161,340 | 161,340 | 199,203 |

4. Income from charitable activities

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|--|--|---------------------------------------|---------------------------------------|
| Income from charitable activities - Membership | 91,592 | 91,592 | 83,692 |
| <i>Total 2024</i> | 83,692 | 83,692 | |

5. Investment income

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|---------------------|--|---------------------------------------|---------------------------------------|
| Interest receivable | 18,948 | 18,948 | 13,517 |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Other incoming resources

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|------------------------------------|--|---------------------------------------|---------------------------------------|
| Interest on corporation tax refund | 106 | 106 | - |

7. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Total 2025 £ | <i>Total 2024 £</i> |
|-------------------|--|-----------------------------|-----------------------------|
| Membership | 280,706 | 280,706 | 234,927 |
| 999 App | 420 | 420 | 1,308 |
| | <u>281,126</u> | <u>281,126</u> | <u>236,235</u> |
| <i>Total 2024</i> | <u>236,235</u> | <u>236,235</u> | |

8. Analysis of expenditure by activities

| | Activities undertaken directly 2025 £ | Support costs 2025 £ | Total funds 2025 £ |
|------------|--|---|---------------------------------------|
| Membership | 156,909 | 123,797 | 280,706 |
| 999 App | - | 420 | 420 |
| | <u>156,909</u> | <u>124,217</u> | <u>281,126</u> |

BAPCO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

| | <i>Activities undertaken directly 2024 £</i> | <i>Support costs 2024 £</i> | <i>Total funds 2024 £</i> |
|------------|--|---|---------------------------------------|
| Membership | 114,840 | 120,087 | 234,927 |
| 999 App | - | 1,308 | 1,308 |
| | <u>114,840</u> | <u>121,395</u> | <u>236,235</u> |

Analysis of direct costs

| | Membership 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|------------------------------------|----------------------------------|---------------------------------------|---------------------------------------|
| BAPCO events | 5,235 | 5,235 | 8,701 |
| Cost of attending events | 56,775 | 56,775 | 21,618 |
| Journal costs | 57,422 | 57,422 | 54,528 |
| Bursaries, awards and sponsorships | 9,956 | 9,956 | 6,597 |
| Commission on sponsorship | 27,521 | 27,521 | 23,396 |
| | <u>156,909</u> | <u>156,909</u> | <u>114,840</u> |

BAPCO LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Membership 2025 £ | 999 App 2025 £ | Total funds 2025 £ |
|--------------------------------|----------------------------------|-------------------------------|---------------------------------------|
| Staff costs | 57,601 | - | 57,601 |
| Staff training | 1,815 | - | 1,815 |
| Association management support | 63,221 | - | 63,221 |
| Executive meeting costs | 3,799 | 420 | 4,219 |
| Insurance | 2,329 | - | 2,329 |
| IT costs | 17,020 | - | 17,020 |
| Car mileage | 392 | - | 392 |
| Travel expenses | 601 | - | 601 |
| Subsistence | 62 | - | 62 |
| Car parking | 119 | - | 119 |
| Accountancy fees | 2,713 | - | 2,713 |
| Bank charges | 466 | - | 466 |
| Stationery and postage | 225 | - | 225 |
| Telephone and fax | 177 | - | 177 |
| Miscellaneous | 1,638 | - | 1,638 |
| Intercompany recharges | (31,055) | - | (31,055) |
| Loss on disposal of assets | 11 | - | 11 |
| Amortisation | 2,663 | - | 2,663 |
| | <u>123,797</u> | <u>420</u> | <u>124,217</u> |

BAPCO LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

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

Included above are governance costs amounting to £2,600 (2024: £2,400).

9. Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|---------------------|-------------------|
| Fees payable to the Charitable Company's independent examiner for the independent examination of the Charitable Company's annual accounts | 595 | 495 |
| Fees payable to the Charitable Company's independent examiner in respect of: | | |
| Accountancy services | <u>2,005</u> | <u>1,905</u> |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs

| | 2025 | 2024 |
|--|---------------|---------------|
| | £ | £ |
| Wages and salaries | 54,672 | 51,481 |
| Social security costs | 690 | 316 |
| Contribution to defined contribution pension schemes | 2,239 | 2,077 |
| | 57,601 | 53,874 |

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

| | 2025 | 2024 |
|-----------------------------|-------------|-------------|
| | No. | No. |
| Average number of employees | 1 | 1 |

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 £52,570 (2024: £53,874).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £33,218 were reimbursed or paid directly to 8 Trustees (2024 - £24,312 to 10 Trustees). These expenses were for travel, mobile phone charges and broadband.

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Intangible assets

| | Patents £ | Computer software £ | Total £ |
|-----------------------|--------------|---------------------------|------------|
| Cost | | | |
| At 1 April 2024 | 2,963 | 35,006 | 37,969 |
| Additions | - | 17,419 | 17,419 |
| Disposals | - | (28,200) | (28,200) |
| At 31 March 2025 | 2,963 | 24,225 | 27,188 |
| Amortisation | | | |
| At 1 April 2024 | 840 | 27,734 | 28,574 |
| Charge for the year | 592 | 2,081 | 2,673 |
| On disposals | - | (28,200) | (28,200) |
| At 31 March 2025 | 1,432 | 1,615 | 3,047 |
| Net book value | | | |
| At 31 March 2025 | 1,531 | 22,610 | 24,141 |
| At 31 March 2024 | 2,123 | 7,272 | 9,395 |

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NOTES TO THE FINANCIAL STATEMENTS
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13. Tangible fixed assets

| | Office equipment £ |
|--------------------------|--------------------------|
| Cost or valuation | |
| At 1 April 2024 | 935 |
| At 31 March 2025 | 935 |
| Depreciation | |
| At 1 April 2024 | 935 |
| At 31 March 2025 | 935 |
| Net book value | |
| At 31 March 2025 | - |
| At 31 March 2024 | - |

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NOTES TO THE FINANCIAL STATEMENTS
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14. Fixed asset investments

| | Investments in subsidiary companies £ |
|--------------------------|---|
| Cost or valuation | |
| At 1 April 2024 | 1 |
| At 31 March 2025 | <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 2025 £ | Net assets £ |
|-------------------------|-------------|------------------|--|-----------------|
| BAPCO (Trading) Limited | 209,868 | 95,348 | 114,520 | 114,590 |

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Debtors

| | 2025 £ | 2024 £ |
|------------------------------------|---------------|----------------|
| Due within one year | | |
| Trade debtors | (6,000) | 65,600 |
| Amounts owed by group undertakings | 31,655 | 22,123 |
| Other debtors | 15,122 | 219 |
| Prepayments and accrued income | 46,819 | 34,186 |
| | <u>87,596</u> | <u>122,128</u> |

16. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|---------------|----------------|
| Trade creditors | 73,085 | 31,155 |
| Other taxation and social security | 1,373 | 7,253 |
| Pension creditor | 829 | 523 |
| Other creditors | 5,521 | 55,071 |
| Accruals and deferred income | 16,214 | 73,751 |
| | <u>97,022</u> | <u>167,753</u> |

Included in accruals and deferred income above are deferred corporate membership subscriptions totalling £15,958 (2024: £73,000) relating to subscriptions invoiced in advance at the year end.

17. Financial instruments

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>619,323</u> | <u>678,408</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 2025**

18. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Balance at 31 March 2025 £ |
|---------------------------|---------------------------------|-------------|------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General Funds - all funds | 642,179 | 272,986 | (281,126) | 634,039 |

19. Summary of funds

Summary of funds - current year

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Balance at 31 March 2025 £ |
|---------------|---------------------------------|-------------|------------------|-------------------------------------|
| General funds | 642,179 | 272,986 | (281,126) | 634,039 |

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Intangible fixed assets | 24,141 | 24,141 |
| Fixed asset investments | 1 | 1 |
| Current assets | 706,919 | 706,919 |
| Creditors due within one year | (97,022) | (97,022) |
| Total | 634,039 | 634,039 |

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21. 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 £2,239 (2024: £2,077). An amount of £829 was payable to the fund at the balance sheet date (2024: £523).

22. Related party transactions

In the period, a donation of £161,340 (2024: £199,203) and intercompany recharges of £31,055 (2024: £29,745) were received from BAPCO (Trading) Limited, a wholly owned subsidiary of the charitable company.

As at the year end BAPCO Trading owed BAPCO Limited £31,655 (2024: £22,123).