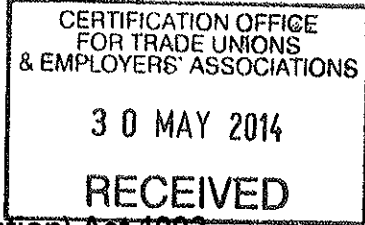


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FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Association of Professional Ambulance Personnel

Year ended:

31 December 2013

List no:

633T

Head or Main Office:

PO BOX 1102
Woodhall Spa
Lincolnshire
LN10 6WL

Website address (if available)

www.apap.org.uk

Has the address changed during
the
year to which the return relates?

Yes

No

(Click the appropriate box)

General Secretary:

Amanda Cundy

Telephone Number:

01526 354999

Contact name for queries
regarding

Martin Cavalier-Jones

Telephone Number:

01526 354999

E-mail:

info@apap.org.uk

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)



ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

Po Box 1102

Woodhall Spa

Lincolnshire

LN10 6WE

General Enquires: 01526 354999

E-mail: info@apap.org.uk

website: www.apap.org.uk

CURRENT OFFICERS 2013

General Secretary – Amanda Cundy

Finance Officer – Richard Fitzgibbons

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	677	0	0	0	677
FEMALE	267	0	0	0	267
TOTAL	977	0	0	0	977

Number of members included in totals box 'A' above for whom no home or authorised address is held:

0

Number of members at end of year contributing to the General Fund

977

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

--

and names:

--

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		116,984
From Members: Other income from members (specify)		
 Total other income from members		116,984
Total of all income from members		116,984
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	680	
Total of other income (as at page 4)		680
	TOTAL INCOME	117,664
EXPENDITURE		
Benefits to members (as at page 5)		66,515
Administrative expenses (as at page 10)		61,697
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	128,212
	Surplus (deficit) for year	(10,548)
	Amount of general fund at beginning of year	(5,192)
	Prior year Adjustment	
	Restated amount of general fund at beginning of year	
	Amount of general fund at end of year	(15,730)

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income Educational Publication Sales	680	
TOTAL OTHER INCOME		680
TOTAL OF ALL OTHER INCOME		680

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	66,359	brought forward	66,359
		Education and Training services	156
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	66,359	Total (should agree with figure in General Fund)	66,515

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		5,000
Legal and Professional fees		575
Occupancy costs		3,717
Stationery, printing, postage, telephone, etc.		30,188
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Irrecoverable VAT		1,919
I.T. costs		1,590
Other		16,722
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		37
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank charges		1,949
Total		
Charged to:		
	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		61,697

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at 31 December 2013

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
12,108	Sundry debtors		10,466
11,682	Cash at bank and in hand		12,365
	Income tax to be recovered		
675	Stocks of goods		519
	Others (specify)		
24,465	Total of other assets		23,350
	TOTAL ASSETS		23,350
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
293	Tax payable		
12,989	Sundry creditors		27,673
16,365	Accrued expenses		11,407
	Provisions		
29,647	TOTAL LIABILITIES		39,080
(5,182)	TOTAL ASSETS/(LIABILITIES)		(15,730)

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			10,704			10,704
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			10,704			10,704
Accumulated Depreciation						
At start of year			10,704			10,704
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			10,704			10,704
Net book value at end of year			0			0
Net book value at end of previous year			0			0

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	116,984		116,984
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	680		680
Total Income	117,664		117,664
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	128,212		128,212
Funds at beginning of year (including reserves)	(5,182)		(5,182)
Prior year adjustment			
Restated funds at beginning of year (including reserves)			
Funds at end of year (including reserves)	(15,730)		(15,730)
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			23,350
		Total Assets	23,350
LIABILITIES		Total Liabilities	39,080
NET ASSETS/(LIABILITIES) (Total Assets less Total Liabilities)			(15,730)

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

A copy of the notes to the accounts is attached.

ACCOUNTING POLICIES

(see notes 74 and 75)

POSITIVE
 CONFIRMATION
 DR/ 2018877

A copy of the accounting policies is attached.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>A Condry</i></u> Name: <u>AMANDA CONDY</u> Date: <u>23.5.14</u>	Chairman's Signature: _____ (or other official whose position should be stated) Name: _____ Date: _____
---	---

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

ACCOUNTING POLICIES

(see notes 74 and 75)

A copy of the accounting policies is attached.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: _____ Name: _____ Date: _____	Chairman's Signature: FINANCE OFFICER (or other official whose position should be stated) Name: <u>R W FITZGIBBONS</u> Date: <u>25/5/14</u>
---	--

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.


3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Ralph Godley Streets Audit LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	Tower House Lucy Tower Street Lincoln LN1 1XW	
Date:	26-5-2014	
Contact name and telephone number:	Daniel Rippon 01522 551200	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL *(continued)*

YEAR ENDED 31 DECEMBER 2013

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2013 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Emphasis of matter - Going concern

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures made in Note 1 to the financial statements concerning the Association's ability to continue as a going concern. The Association made a deficit during the year ended 31 December 2013. At 31 December 2013 the Association has net current liabilities of £15,730 and its total liabilities exceeded its total assets by £15,730. These conditions, along with other matters explained in Note 1 to the financial statements, indicate the existence of a material uncertainty which may cast doubt about the Association's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the Association was unable to continue as a going concern.

OPINION ON OTHER MATTERS PRESCRIBED BY THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

The Association has kept proper accounting records in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992, section 28.

The Association has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section.

The accounts agree with the accounting records.

Streets Audit LLP

STREETS AUDIT LLP
Chartered Accountants
& Registered Auditor

Tower House
Lucy Tower Street
Lincoln
LN1 1XW

26-05-2014

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

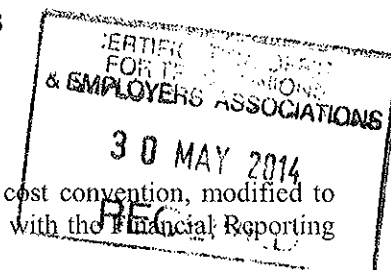
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).



Cash flow statement

The Officers of the Association have taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective January 2007) from including a Cash flow statement in the financial statements on the grounds that the Association is small.

Income

Income represents subscriptions received from members and from the sale of goods and services associated with the Association's activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 33% Straight Line

Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

Going concern

The Officers have made substantial cost reductions over the past few years including the closure of the head office.

Despite this, the balance sheet deficit has increased over the year. The Association is confident that it will be able to continue to negotiate with creditors suitable payment terms which will enable it to continue operations.

The Officers therefore deem it appropriate for the accounts to be prepared on a going concern basis.

Taxation

The Association, being a registered Trade Union is exempt from tax on its non-trading income. A small amount of income is however classed as trading income, being book sales to non-members of the Association. The profits from this trading income are subject to corporation tax.

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

2. OPERATING (DEFICIT)/SURPLUS

Operating (deficit)/surplus is stated after charging:

	2013	2012
	£	£
Officers' remuneration	—	—
Depreciation of owned fixed assets	—	83
Auditor's fees	<u>5,000</u>	<u>5,000</u>

3. PARTICULARS OF EMPLOYEES

No salaries or wages have been paid to employees, including the officers, during the year.

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc.
	£
COST	
At 1 January 2013 and 31 December 2013	<u>10,704</u>
DEPRECIATION	
At 1 January 2013 and 31 December 2013	<u>10,704</u>
NET BOOK VALUE	
At 31 December 2013	<u>—</u>
At 31 December 2012	<u>—</u>

5. STOCKS

	2013	2012
	£	£
Finished goods	<u>519</u>	<u>675</u>

6. DEBTORS

	2013	2012
	£	£
Corporation tax repayable	240	—
Other debtors	8,688	10,936
Prepayments and accrued income	<u>1,538</u>	<u>1,172</u>
	<u>10,466</u>	<u>12,108</u>

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2013

7. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
Trade creditors	27,673	12,989
Other creditors including taxation:		
Corporation tax	—	293
Accruals and deferred income	11,407	16,365
	<u>39,080</u>	<u>29,647</u>

8. RELATED PARTY TRANSACTIONS

Reimbursed Officer's expenses for the year amounted to £244 (2012 - £1,340).

Other than these no transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (effective January 2007).

9. INCOME AND EXPENDITURE ACCOUNT

	2013	2012
	£	£
Balance brought forward as previously reported	(5,182)	(66,573)
Prior year adjustment	-	38,998
Balance brought forward restated	<u>(5,182)</u>	<u>(27,575)</u>
Surplus/(deficiency) for the financial year	<u>(10,548)</u>	<u>22,393</u>
Balance carried forward	<u>(15,730)</u>	<u>(5,182)</u>

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL
MANAGEMENT INFORMATION
YEAR ENDED 31 DECEMBER 2013

The following pages do not form part of the financial statements
which are the subject of the independent auditor's report on pages 3 to 4.

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2013

	Note	2013	2012
		£	£
INCOME			
Subscriptions		116,984	141,612
Publication Sales		<u>680</u>	<u>780</u>
		117,664	142,392
 COST OF SERVICES TO MEMBERS			
Opening stock - publications		675	2,726
Legal costs		<u>66,359</u>	<u>58,028</u>
		67,034	60,754
 Closing stock - publications		<u>(519)</u>	<u>(675)</u>
		66,515	60,079
 GROSS SURPLUS		51,149	82,313
 GROSS SURPLUS PERCENTAGE		<u>43.5%</u>	<u>57.8%</u>
 OVERHEADS			
Insurance		3,717	3,851
Travel and subsistence		2,493	3,914
Telephone		8,073	7,053
Office expenses		20,003	8,939
Computer running costs		1,590	1,349
Equipment leasing charges		-	1,200
Printing, stationery and postage		2,112	527
Sundry expenses		474	231
Legal and professional fees		575	-
Bookkeeping fees		2,051	3,023
Audit fees		5,000	5,000
Depreciation		-	83
Administration charge		11,415	19,413
Irrecoverable VAT		1,919	3,352
Bank charges		1,949	2,161
Credit card charges		<u>89</u>	<u>101</u>
		61,460	60,197
 OPERATING (DEFICIT)/SURPLUS		(10,311)	22,116
 Bad debts written off		<u>(200)</u>	<u>-</u>
 (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES		<u>(10,511)</u>	<u>22,116</u>