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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 2014
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Amanda Cundy
Telephone Number:	01526 354999
Contact name for queries regarding	Richard Fitzgibbons
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 6WL

General Enquires: 01526 354999

E-mail: info@apap.org.uk

website: www.apap.org.uk

31st December 2014

OFFICERS

Amanda Cundy – General Secretary

Richard Fitzgibbons – Finance Officer

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	585				585
FEMALE	240				240
TOTAL	825				825

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	825

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		101,475
From Members: Other income from members (specify)		
Total other income from members		101,475
Total of all income from members		
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)		
Total of other income (as at page 4)		0
	TOTAL INCOME	101,475
EXPENDITURE		
Benefits to members (as at page 5)		59,297
Administrative expenses (as at page 10)		62,868
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	122,165
		(20,690)
Surplus (deficit) for year		
		(15,730)
Amount of general fund at beginning of year		
		(36,420)
Amount of general fund at end of year		

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		0
Other income		
TOTAL OTHER INCOME		0
TOTAL OF ALL OTHER INCOME		0

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Cost of services to members	59,297	brought forward Education and Training services	59,297
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	59,297	Total (should agree with figure in General Fund)	59,297

(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		
Occupancy costs		3,898
Stationery, printing, postage, telephone, etc.		28,088
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Irrecoverable VAT		3,807
IT Costs		2,838
Other		17,418
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank charges		1,819
	Total	62,868
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	62,868

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	

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 2014

(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		
10,466	Sundry debtors	8,671	
12,365	Cash at bank and in hand	3,903	
	Income tax to be recovered		
519	Stocks of goods	519	
	Others (specify)		
	Total of other assets		13,093
23,350	TOTAL ASSETS		13,093
	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		
	Tax payable		
27,673	Sundry creditors		28,816
11,407	Accrued expenses		20,697
	Provisions		
	Other liabilities		
39,080	TOTAL LIABILITIES		49,513
(15,730)	TOTAL ASSETS		(36,420)

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			
From Members	101,475		101,475
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	101,475		101,475
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	122,165		122,165
Funds at beginning of year (including reserves)	(15,730)		(15,730)
Funds at end of year (including reserves)	(36,420)		(36,420)
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			13,093
Total Assets			13,093
LIABILITIES			
Total Liabilities			49,513
NET ASSETS (Total Assets less Total Liabilities)			(36,420)

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

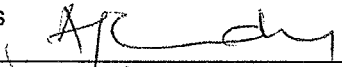
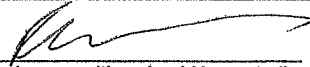
(see notes 74 and 75)

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></u> Name: <u>AMANDA CONDY</u> Date: <u>1.6.15</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>RICHARD ATKINSON</u> Date: <u>25/5/15</u>
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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 type="checkbox"/>	NO	<input checked="" 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"/>

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.

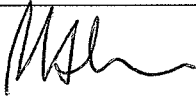
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting 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):	Robert Anderson Streets Audit LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	Tower House Lucy Tower Street Lincoln LN1 1XW	
Date:	01/06/2015	
Contact name and telephone number:	Robert Anderson 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

YEAR ENDED 31 DECEMBER 2014

We have audited the financial statements of Association of Professional Ambulance Personnel for the year ended 31 December 2014 which comprise the Income and Expenditure Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF OFFICERS OF THE ASSOCIATION AND AUDITOR

As explained more fully in the Officers' Responsibilities Statement set out on page 2, the Officers of the Association is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Officers of the Association; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Cash flow statement

The Officers of the Association has taken advantage of the exemption in Financial Reporting Standard for Smaller Entities (effective April 2008) from including a Cash flow statement in the financial statements on the grounds that the Association is small.

Income

Income represents subscriptions receivable 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; however the Association has made a deficit in the current year.

The balance sheet is also in deficit. 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 it's 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 is subject to corporation tax.

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2014

8. RELATED PARTY TRANSACTIONS

Reimbursed Officer's expenses for the year amounted to £1,434 (2013 - £244).

The Finance Officer, Richard Fitzgibbons charged the Association £6,240 (2013 - £nil) for services provided during the year. At the year end £3,740 (2013 - £nil) was owed to him which is included within trade creditors.

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 April 2008).

9. INCOME AND EXPENDITURE ACCOUNT

	2014	2013
	£	£
Balance brought forward	(15,730)	(5,182)
Deficiency for the financial year	<u>(20,690)</u>	<u>(10,548)</u>
Balance carried forward	<u>(36,420)</u>	<u>(15,730)</u>

ASSOCIATION OF PROFESSIONAL AMBULANCE PERSONNEL

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2014

	Note	2014 £	£	2013 £
INCOME				
Subscriptions			101,475	116,984
Publication Sales			—	680
			<u>101,475</u>	<u>117,664</u>
 COST OF SERVICES TO MEMBERS				
Opening stock - publications		519		675
Legal costs		59,297		66,359
		<u>59,816</u>		<u>67,034</u>
Closing stock - publications		(519)		(519)
			<u>59,297</u>	<u>66,515</u>
GROSS SURPLUS			<u>42,178</u>	<u>51,149</u>
GROSS SURPLUS PERCENTAGE			<u>41.6%</u>	<u>43.5%</u>
 OVERHEADS				
Insurance		3,898		3,717
Travel and subsistence		3,773		2,493
Telephone		8,015		8,073
Office expenses		19,000		20,003
Computer running costs		2,838		1,590
Printing, stationery and postage		1,073		2,112
Sundry expenses		67		474
Legal and professional fees		—		575
Bookkeeping fees		3,130		2,051
Audit fees		5,000		5,000
Administration charge		10,448		11,415
Irrecoverable VAT		3,807		1,919
Bank charges		1,819		1,949
Credit card charges		—		89
			<u>62,868</u>	<u>61,460</u>
OPERATING DEFICIT			<u>(20,690)</u>	<u>(10,311)</u>
Bad debts written off			—	(200)
DEFICIT ON ORDINARY ACTIVITIES			<u>(20,690)</u>	<u>(10,511)</u>