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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

National Crime Officers Association

Year ended:

December 2016

List no:

815T

Head or Main Office:

1 Dundonald Avenue  
Stockton Heath  
Warrington  
Cheshire  
WA4 6JT

Website address (if available)

www.ncoa.org.uk

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

Yes

☐

No

X

(Click the appropriate box)

General Secretary:

Nicola Price

Telephone Number:

07834 590581

Contact name for queries regarding

Head Office

Telephone Number:

01925 214360

E-mail:

membership@ncoa.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  
22<sup>nd</sup> 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 2017)

# 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	1497	35	nil	41	<b>1573</b>
FEMALE	721	33	nil	7	<b>761</b>
TOTAL	2218	68	nil	48	<b>A 2334</b>

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

nil

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

2334

## 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
Chair	Simon Boon	Steven Bond	12.09.16
NEC Officer	Suzanne Webb	Dee Taylor	01.10.16
NEC Officer	Dave Johnston	Chris Ridd	01.02.16
President	Mark Sutton	Simon Bashford (pending elections 2017)	01.08.16
Secretary	Simon Bashford	Simon Boon (pending elections 2017)	12.09.16

State whether the union is:

a. A branch of another trade union?

Yes

☐

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

☐

No

X

If yes, state the number of affiliated unions:

and names:

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## GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		348139
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		348139
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	750	
<b>Total of other income (as at page 4)</b>		750
	<b>TOTAL INCOME</b>	348889
<b>EXPENDITURE</b>		
<b>Benefits to members</b> (as at page 5)		173118
<b>Administrative expenses</b> (as at page 10)		144687
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	317805
Surplus (deficit) for year		31084
Amount of general fund at beginning of year		53138
Amount of general fund at end of year		84222

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal fees	463	<b>brought forward</b> Education and Training services Training	10502 1003
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Web development Emails	3737 6302	Salary Costs Administrator	9650
Advisory Services		Other Benefits and Grants (specify) Member insurance Death benefit insurance	149460 2503
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	<b>10502</b>	<b>Total (should agree with figure in General Fund)</b>	<b>173118</b>

(See notes 24 and 25)

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

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

Number of members contributing at end of year

(See notes 24 and 25)

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

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



**Number of members contributing at end of year**

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		£	£
<b>Income</b>	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		
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	80928
Auditors' fees		1440
Legal and Professional fees		
Occupancy costs		7194
Stationery, printing, postage, telephone, etc.		14363
Expenses of conferences		
Other administrative expenses (specify)		
Accountancy		6480
Credit card fees and bank charges		125
Sundries		1111
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Depreciation		
Taxation		
Donation		400
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Motor and Travel		21158
Subscription collection fees		11488
<b>Total</b>		<b>144687</b>
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	

	<b>Total</b> 144687
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(see notes 34 to 44 below)

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## ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

[illegible]

# BALANCE SHEET as at 31.12.2016

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	31099	
	Cash at bank and in hand	68786	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) Pre payments	2544	
	<b>Total of other assets</b>		102429
	<b>TOTAL ASSETS</b>		102429
	<div> Fund (Account )  Fund (Account )  Fund (Account )  Superannuation Fund (Account )  Political Fund (Account )  Revaluation Reserve </div>		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		2410
	Accrued expenses		1815
	Provisions		13417
	Other liabilities		565
	<b>TOTAL LIABILITIES</b>		18207
	<b>TOTAL ASSETS</b>		84222

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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

# 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)		

## ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<i>MEMBER SERVICES LTD</i>	<del>com</del> <i>08924854</i>		

<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input checked="" 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		

(see notes 58 and 59)

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	348139		348139
From Investments			
Other Income (including increases by revaluation of assets)	750		750
<b>Total Income</b>	348889		348889
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	317805		317805
<b>Funds at beginning of year</b> (including reserves)	53138		53138
<b>Funds at end of year</b> (including reserves)	84222		84222
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			102429
<b>Total Assets</b>			102429
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			18207
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			84222

## **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.**

# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>[Signature]</u> Name: <u>NICOLA PRICE</u> Date: <u>26/05/2017</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>STEVEN BOND</u> Date: <u>23-05-17</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 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)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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~~

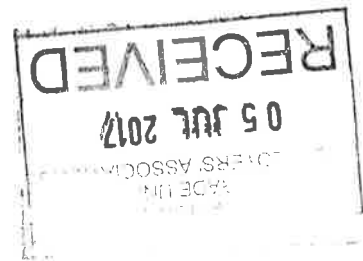
If "No" please explain below.

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 (section one)

PLEASE SEE ATTACHED ACCOUNTS  
AND REPORT

Signature(s) of auditor or auditors:

✓

Name(s):

P.J. WILKINSON

Profession(s) or Calling(s):

CHARTERED ACCOUNTANT

Address(es):

264 MANCHESTER RD  
WARRINGTON  
CHESHIRE  
WA1 3RB

Date:

30/6/17

Contact name and telephone number:

01925 413210

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

**National Crime Officers Association**  
**Financial Statement**  
**For the Year Ended 31st December 2016**

Independent Auditor's Report to the Members of  
National Crime Officers Association

We have audited the financial statements of National Crime Officers Association ("NCOA") for the year ended 31st December 2016, which comprise the income and expenditure account, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members of NCOA as a body. Our audit work has been undertaken so that we might state to NCOA'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 NCOA and the NCOA's members as a body for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of the Committee of Management and Auditor**

As explained in the notes to the financial statements, the NCOA's National Executive Committee is responsible for preparing financial statements which 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 NCOA's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee and the overall presentation of the financial statements.

Independent Auditor's Report to the Members of  
National Crime Officers Association (continued)

**Opinion on the Financial Statements**

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of NCOA's affairs as at 31st December 2016 and of its income and expenditure for the period then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- The financial statements are not in agreement with the accounting records and returns, or
- A satisfactory system of control over transactions has not been maintained throughout the year, or
- We have not received all the information and explanations that we require for our audit.



David J Watkinson  
Statutory Auditor

WatkinsonBlack  
Chartered Accountants  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

5<sup>th</sup> May 2017  
.....  
Date

National Crime Officers Association  
Income and Expenditure Account  
For The Year Ended 31st December 2016

	2016		2015	
	£	£	£	£
<b>Income</b>				
Members subscriptions		348,139		279,820
Donation from IBT		<u>750</u>		<u>1,956</u>
		348,889		281,776
<b>Expenditure</b>				
Member insurances	149,460		99,306	
Death benefits insurance & benefits paid	2,503		1,711	
Wages and national insurance	90,578		84,378	
Rent	2,700		2,700	
Insurance	2,855		2,160	
Telephone	8,145		4,552	
Stationery	6,218		6,891	
Travel expenses	15,963		13,065	
Motoring expenses	5,195		2,753	
Equipment and repairs	1,639		813	
Software and software support	6,302		-	
Website costs	3,737		3,407	
Training costs	1,003		3,750	
Legal fees	463		4,366	
Accountancy fees	6,480		6,150	
Auditor's remuneration	1,440		1,440	
Subscription collection fees	11,488		11,365	
Donation	400		-	
Credit card fees	64		128	
Bank charges	61		92	
Sundry expenses	1,111	317,805	720	249,747
Surplus of income over expenditure on		<u>31,084</u>		<u>32,029</u>
General Fund				


No activities were acquired or discontinued during the period.

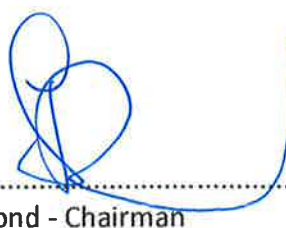
The attached notes form part of the accounts.

National Crime Officers Association  
Balance Sheet as at 31<sup>st</sup> December 2016

	2016		2015	
	£	£	£	£
<b>Current Assets</b>				
Debtors	33,643		29,019	
Cash at bank and in hand	<u>68,786</u>		<u>40,715</u>	
	<u>102,429</u>		<u>69,734</u>	
<b>Current Liabilities</b>				
Creditors: Amounts falling due within one year	<u>18,207</u>		<u>16,596</u>	
<b>Net Current Assets</b>		<u>84,222</u>		<u>53,138</u>
		<u>84,222</u>		<u>53,138</u>
<b>Represented by:</b>				
General fund		<u>84,222</u>		<u>53,138</u>

These accounts were approved by the National Executive Committee  
on ..... 3 / 5 / 2017.

  
D. Lloyd - Treasurer

  
S. Bond - Chairman

The attached notes form part of these financial statements.

National Crime Officers Association  
Notes to the Accounts

**1. Accounting Policies**

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.
- b. Members subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account related to the period under review. Amounts deducted by pay centres at 31<sup>st</sup> December 2016 are brought into the Income and Expenditure Account and included in current assets within debtors.
- c. National Crime Officers Association has taken advantage of the exemption available under FRS1 to small entities not to prepare a cash flow statement and associated notes.

**2. Debtors**

	2016	2015
	£	£
Members subscriptions owing from pay centre	31,099	26,629
Prepaid expenses	2,544	2,390
	<u>33,643</u>	<u>29,019</u>

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

	2016	2015
	£	£
Trade creditors	1,815	1,773
PAYE and social security	2,410	2,352
Accrued expenses	13,417	11,502
Other creditors	565	969
	<u>18,207</u>	<u>16,596</u>

**4. Contingent liabilities and capital commitments**

There were no contingent liabilities or capital commitments at 31<sup>st</sup> December 2016.

## **5. Related parties**

National Crime Officers Association is under the control of its members. The National Executive Committee comprises of:

S Bond  
N. Price  
D. Lloyd  
A. Myers  
N. Edwards  
A. Robinson  
S. Webb  
D Taylor  
A Goodwin  
F Lowe

During the period, there were no transactions with related parties.

## **6. National Executive Committee's Responsibilities**

The National Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trade Union law requires the members of the National Executive Committee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Trade Union at the balance sheet date and of its income and expenditure for the period. In preparing the financial statements the members of the National Executive Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards 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 Trade Union will continue in operation.

**7. National Executive Committee's Responsibilities (cont.)**

The National Executive Committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the National Executive Committee are aware:

- There is no relevant audit information of which the Trade Union's auditor is unaware; and
- They have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

**MEMBERSHIP AUDIT CERTIFICATE** (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## MEMBERSHIP AUDIT CERTIFICATE

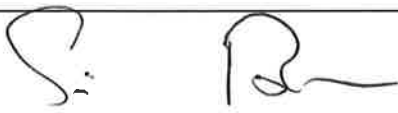
### SECTION TWO

*For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.*

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

☒ YES ☐ NO

If "NO" Please explain below:

Signature	
Name	SIMON BASHFORD
Office held	PRESIDENT
Date	29/5/17