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FORM AR21

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 2017

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:

Simon Boon

Telephone Number:

01925 214360

Contact name for queries regarding

Lucy Winstanley

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: 0330 109 3602

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

Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations

Melrose House, 69a George Street, Edinburgh EH2 2JG

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS' ASSOCIATIONS

30 MAY 2018

RECEIVED

(Revised November 2017)

AR21 UK 2017

Annexe to Page 2

List of Officers holding position of NEC

- 1. Steven Bond**
- 2. Nicholas Edwards**
- 3. Duncan Foster**
- 4. Alan Goodwin**
- 5. Faye Lowe**
- 6. Derek Lloyd**
- 7. Andrew Myers**
- 8. Jeff Scott**
- 9. Peter Almond**
- 10. Alan Rose**

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	1544	43	nil	46	1633
FEMALE	785	34	nil	5	824
TOTAL	2329	77	nil	51	A 2457

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

2457

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

Nil

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 person's 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
NEC	Dee Taylor	Alan Goodwin	01.09.17
NEC	Adam Robinson	Peter Almond	01.09.17
NEC	Christopher Ridd	Duncan Foster	01.09.17
NEC	Nicola Price	Alan Rose	01.09.17

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			391947
From Members: Other income from members (specify)			
Total other income from members			
Total of all income from members			391947
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)			4500
		TOTAL INCOME	396,447
EXPENDITURE			
Benefits to members (as at page 5)			195692
Administrative expenses (as at page 10)			150451
Federation and other bodies (specify)			
Total expenditure Federation and other bodies			
Taxation			
		TOTAL EXPENDITURE	346143
Surplus (deficit) for year			50304
Amount of general fund at beginning of year			84222
Amount of general fund at end of year			134526

(see notes 19 and 20)

4

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	5206
Employment Related Issues			
Legal fees	2418	Education and Training services	489
Representation –			
Non Employment Related Issues		Negotiated Discount Services	
Communications			
Website costs	1704		
Software costs	1804		
		Salary Costs	9359
Advisory Services			
		Other Benefits and Grants (specify)	
		Member insurances	173923
Dispute Benefits		Death benefit insurance	2715
		Death benefit paid to members	4000
Other Cash Payments			
carried forward	5206	Total (should agree with figure in General Fund)	195692

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

Name:		Fund Account	
		£	£
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

Name:		Fund Account	
		£	£
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)

[illegible]

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	79452
	£79452
Auditors' fees	
Legal and Professional fees	1500
Occupancy costs	
Stationery, printing, postage, telephone, etc.	6231
Expenses of Executive Committee (Head Office)	22402
Expenses of conferences	
Other administrative expenses (specify)	
Accountancy fees	6900
Credit card fee and bank charges	292
Sundry expenses	1567
Other Outgoings	
Interest payable:	
Taxation	
Donations	
Outgoings on land and buildings (specify)	515
Other outgoings (specify) motor and travel	19187
Subscription collection fees	12405
	Total
	150451
Charged to:	
General Fund (Page 3)	150451
Fund (Account)	
Fund (Account)	
Fund (Account)	
	Total
	150451

(see notes 34 to 44 below)

11

(see notes 45 and 46)

12

BALANCE SHEET as at

31/12/2017

(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		
	Sundry debtors	34290	
	Cash at bank and in hand	126222	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) prepayments	3728	
	Total of other assets		164240
	TOTAL ASSETS		
	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- Paye		2700
	Sundry creditors		2730
	Accrued expenses		23663
	Provisions		
	Other liabilities		621
	TOTAL LIABILITIES		29714
	TOTAL ASSETS		134526

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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

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 X

NO ☐

If YES name the relevant companies:

COMPANY NAME

COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

NCOA Member Services Ltd

08924854

Are the shares which are controlled by the union registered in the names of the union's trustees?

YES X

NO ☐

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			
	391947		391947
From Investments			
Other Income (including increases by revaluation of assets)	4500		4500
Total Income	396447		396447
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	346143		346143
Funds at beginning of year (including reserves)	84222		84222
Funds at end of year (including reserves)	134526		134526
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			164240
Total Assets			164240
LIABILITIES			
Total Liabilities			29714
NET ASSETS (Total Assets less Total Liabilities)			134526

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.


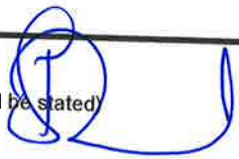
ACCOUNTING POLICIES

(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.

<p>Secretary's Signature: </p> <p>Name: Simon Boon</p> <p>Date: 10th May 2018.</p>	<p>Chairman's Signature:  (or other official whose position should be stated)</p> <p>Name: Steven Bond</p> <p>Date: 15th May 2018.</p>
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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)

Signature(s) of auditor or auditors:

[Handwritten Signature]

Name(s):

D.J. WATKINSON

Profession(s) or Calling(s):

CHARTERED ACCOUNTANT

Address(es):

1st Floor,
264 MANCHESTER RD
WARRINGTON
WA1 3RB

Date:

3/5/18

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.

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

S. Bashford

Name

Simon Bashford

Office held

PRESIDENT

Date

29/5/18

National Crime Officers Association
Financial Statement
For the Year Ended 31st December 2017

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 2017, 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 2017 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

1st May 2018
Date

National Crime Officers Association
Income and Expenditure Account
For The Year Ended 31st December 2017

	2017		2016	
	£	£	£	£
Income				
Members subscriptions		391,947		348,139
Receipts from IBT		500		750
		<u>392,447</u>		<u>348,889</u>
Expenditure				
Member insurances	173,923		149,460	
Death benefits insurance & benefits paid	2,715		2,503	
Wages and national insurance	85,826		90,578	
Pension contributions	2,985		-	
Rent	2,700		2,700	
Insurance	3,531		2,855	
Telephone	16,717		8,145	
Stationery	5,685		6,218	
Travel expenses	12,557		15,963	
Motoring expenses	6,630		5,195	
Equipment and repairs	-		1,639	
Software and software support	1,084		6,302	
Website costs	1,704		3,737	
Training costs	489		1,003	
Legal fees	2,418		463	
Accountancy fees	6,960		6,480	
Auditor's remuneration	1,440		1,440	
Subscription collection fees	12,405		11,488	
Donation	515		400	
Credit card fees	160		64	
Bank charges	132		61	
Sundry expenses	1,567	342,143	1,111	317,805
Surplus of income over expenditure on General Fund		<u>50,304</u>		<u>31,084</u>

No activities were acquired or discontinued during the period.

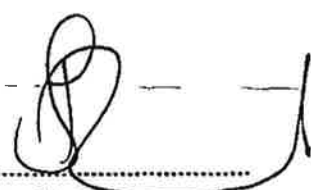
The attached notes form part of the accounts.

National Crime Officers Association
Balance Sheet as at 31st December 2017

	2017		2016	
	£	£	£	£
Current Assets				
Debtors and prepayments	38,018		33,643	
Cash at bank and in hand	<u>126,222</u>		<u>68,786</u>	
	<u>164,240</u>		<u>102,429</u>	
Current Liabilities				
Creditors: Amounts falling due within one year	<u>29,714</u>		<u>18,207</u>	
Net Current Assets		<u>134,526</u>		<u>84,222</u>
		<u>134,526</u>		<u>84,222</u>
Represented by:				
General fund		<u>134,526</u>		<u>84,222</u>

These accounts were approved by the National Executive Committee
on 25th April 2018.


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 31st December 2017 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

	2017	2016
	£	£
Members subscriptions owing from pay centre	34,290	31,099
Prepaid expenses	3,728	2,544
	<u>38,018</u>	<u>33,643</u>

3. Creditors: Amounts falling due within one year

	2017	2016
	£	£
Trade creditors	2,730	1,815
PAYE and social security	2,700	2,410
Accrued expenses	23,663	13,417
Other creditors	621	565
	<u>29,714</u>	<u>18,207</u>

4. Contingent liabilities and capital commitments

There were no contingent liabilities or capital commitments at 31st December 2017.

National Crime Officers Association
Notes to the Accounts (continued)

5. Related parties

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

S Bond
N. Price – Resigned 1st September 2017
D. Lloyd
A. Myers
N. Edwards
A. Robinson – Resigned 1st September 2017
~~S. Webb~~
D. Taylor – Resigned 1st September 2017
A. Goodwin
F. Lowe
C. Ridd – Resigned 1st September 2017
P. Almond
D. Foster

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.

National Crime Officers Association
Notes to the Accounts (continued)

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.