

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:	<div style="border: 1px solid black; padding: 2px;">National Crime Officers Association</div>
Year ended:	<div style="border: 1px solid black; padding: 2px;">2018</div>
List number:	<div style="border: 1px solid black; padding: 2px;">815T</div>
Head or Main Office address:	<div style="border: 1px solid black; padding: 2px;">1 Dundonald Avenue Stockton Heath Warrington Cheshire WA4 6JT</div>
Has the address changed during the year to which the return relates?	<div style="display: flex; align-items: center;"><div style="border: 1px solid black; padding: 2px 10px;">Yes</div><div style="border: 1px solid black; padding: 2px 10px; margin-left: 10px;"></div><div style="border: 1px solid black; padding: 2px 10px; margin-left: 10px;">No</div><div style="border: 1px solid black; padding: 2px 10px; margin-left: 10px;">x</div><div style="margin-left: 10px;">(Tick as appropriate)</div></div>
Website address (if available)	<div style="border: 1px solid black; padding: 2px;">WWW.NCOA.ORG.UK</div>
General Secretary:	<div style="border: 1px solid black; padding: 2px;">Simon Boon</div>
Telephone Number:	<div style="border: 1px solid black; padding: 2px;">01925 214360</div>
Contact name for queries regarding the completion of this return:	<div style="border: 1px solid black; padding: 2px;">Simon Bashford</div>
Telephone Number:	<div style="border: 1px solid black; padding: 2px;">07787 108808</div>
E-mail:	<div style="border: 1px solid black; padding: 2px;">simonbashford@ncoa.org.uk</div>

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.

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	1516	41	nil	45	1602
Female	822	37	nil	5	864
Total	2338	78	nil	50	A 2466

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

2466

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

nil

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
NEC	Alan Goodwin	Co-opted only	18.09.18
Chair	Steven Bond	Nicholas Edwards	13.12.18

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

([see note 12](#))

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
1. Simon Boon	General Secretary
2. Simon Bashford	President
3. Nicholas Edwards	Chair
4. Duncan Foster	Deputy Secretary
5. Derek Lloyd	Treasurer
6. Faye Lowe	Health & Safety
7. Andrew Myers	NEC
8. Jeff Scott	NEC
9. Peter Almond	NEC
10. Alan Rose	NEC

General fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		419562
From Members: Other income from members (specify)		
Total other income from members		419562
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)		6346
Total of other income (as at page 4)		6346
	Total income	425908
Expenditure		
Benefits to members (as at page 5)	216657	
Administrative expenses (as at page 10)	148871	
Federation and other bodies (specify)		
		365528
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	365528
Surplus (deficit) for year		60380
Amount of general fund at beginning of year		134526
Amount of general fund at end of year		194906

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		
Expenses contribution IBT		346
Death benefits received		6000
Total other income		6346
Total of all other income		6346

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	4775	brought forward	5285
		Education and Training services training	4000
Representation – Non Employment Related Issues	510		
		Negotiated Discount Services	
Communications			
		Salary Costs	9159
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		death benefit insurance	2819
		member insurance	189394
		Death benefits paid	6000
Other Cash Payments			
carried forward	5285	Total (should agree with figure in General Fund)	216657

(see notes 21 to 23)

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 21 to 23)

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 21 to 23)

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		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
	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	
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		
	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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

[illegible]

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div style="text-align: right;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;">Total Total expenditure</div>	

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	82307
Auditors' fees		1440
Legal and Professional fees		
Occupancy costs		8618
Stationery, printing, postage, telephone, etc.		11795
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
accountancy fees		7200
website costs		3760
sundries		1065
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Bank charges		210
Donations		450
Other outgoings (specify)Subscription collection fees		12700
Motor and travel		19326
Total		148871
Charged to:		
	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		148871

(see notes 36 to 46)

11

(see notes 47 and 48)

12

Balance sheet as at

31.12.2018

(see notes 49 to 52)

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		34667
	Cash at bank and in hand		177720
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		3778
	Total of other assets		216165
	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		2490
	Sundry creditors		1499
	Accrued expenses		16116
	Provisions		
	Other liabilities		1154
	Total liabilities		21259
	Total assets		194906

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments

(see notes 58 and 59)

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 60 and 61](#))

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
NCOA Member Services Limited	08924854		

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

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	419562		419562
From Investments			
Other Income (including increases by revaluation of assets)	6346		6346
Total Income	425908		425908
Expenditure (including decreases by revaluation of assets)	365528		365528
Total Expenditure	365528		365528
Funds at beginning of year (including reserves)	134526		134526
Funds at end of year (including reserves)	194906		194906
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
	Total Assets		216165
			216165
Liabilities			
	Total Liabilities		21259
Net assets (Total Assets less Total Liabilities)			
			194906

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question ¹

Number of Individuals answering "No" to the question ²

Number of invalid or otherwise spoiled voting papers returned ³

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question ¹

Number of Individuals answering "No" to the question ²

Number of invalid or otherwise spoiled voting papers returned ³

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question ¹

Number of Individuals answering "No" to the question ²

Number of invalid or otherwise spoiled voting papers returned ³

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question ¹

Number of Individuals answering "No" to the question ²

Number of invalid or otherwise spoiled voting papers returned ³

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question ¹

Number of Individuals answering "No" to the question ²

Number of invalid or otherwise spoiled voting papers returned ³

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

([see notes 82 and 83](#))

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

Accounting policies

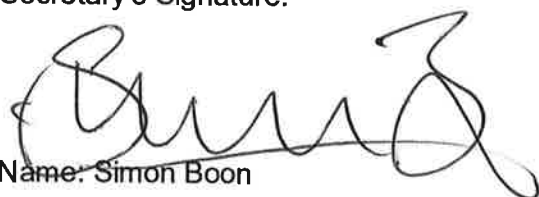
(see notes 84 and 85)

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:



Name: Simon Boon

Date: 31/05/2019

Chairman's Signature:

(or other official whose position should be stated)



Name: Nicholas Edwards

Date: 28/05/2019

Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

([see notes 90 to 96](#))

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.


2. 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 note 92)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Signature(s) of auditor or auditors:		
Name(s):	DAVID WATKINSON	
Profession(s) or Calling(s):	STATUTORY AUDITOR	
Address(es):	WATKINSON BLACK 1st FLOOR 264 MANCHESTER ROAD WARRINGTON WA1 3RB	
Date:	30.4.2019	
Contact name for enquiries and telephone number:	DAVE WATKINSON 01925 419210.	

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
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
([See notes 97 to 103](#))

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?

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?

N/A

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

N/A

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

If "NO" Please explain below:

Signature	
Name	Simon Bashford
Office held	President
Date	28.05.19

National Crime Officers Association
Financial Statement
For the Year Ended 31st December 2018

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 2018, 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 2018 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

30 April 2019
Date

National Crime Officers Association
Income and Expenditure Account
For The Year Ended 31st December 2018

	2018		2017	
	£	£	£	£
Income				
Members subscriptions		419,562		391,947
Receipts from IBT		<u>346</u>		<u>500</u>
		419,908		392,447
Expenditure				
Member insurances	189,394		173,923	
Death benefits insurance & benefits paid	2,819		2,715	
Wages and national insurance	86,873		85,826	
Pension contributions	4,593		2,985	
Rent	2,700		2,700	
Insurance	4,762		3,531	
Telephone	6,946		16,717	
Stationery	4,849		5,685	
Travel expenses	14,303		12,557	
Motoring expenses	5,023		6,630	
Equipment and repairs	1,156		-	
Software and software support	-		1,084	
Website costs	3,760		1,704	
Training costs	4,000		489	
Legal fees	5,285		2,418	
Accountancy fees	7,200		6,960	
Auditor's remuneration	1,440		1,440	
Subscription collection fees	12,700		12,405	
Donation	450		515	
Credit card fees	137		160	
Bank charges	73		132	
Sundry expenses	1,065	359,528	1,567	342,143
Surplus of income over expenditure on		<u>60,380</u>		<u>50,304</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 31st December 2018

	2018	2017
	£	£
Current Assets		
Debtors and prepayments	38,445	38,018
Cash at bank and in hand	<u>177,720</u>	<u>126,222</u>
	<u>216,165</u>	<u>164,240</u>
Current Liabilities		
Creditors: Amounts falling due within one year	<u>21,259</u>	<u>29,714</u>
Net Current Assets	<u>194,906</u>	<u>134,526</u>
	<u>194,906</u>	<u>134,526</u>
Represented by:		
General fund	<u>194,906</u>	<u>134,526</u>

The Trustees acknowledge their responsibilities for:

- Ensuring that the union keeps accounting records which comply with the Trade Union and Labour Relations (Consolidation) Act 1992 and
- Preparing financial statements which give a true and fair view of the state of the union as at the end of each financial period and of its income and expenditure for the financial period.

These accounts were approved by the National Executive Committee on 30 April 2019 and were signed on its behalf by:


D. Lloyd - Treasurer


N Edwards - 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 2018 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

	2018 £	2017 £
Members subscriptions owing from pay centre	34,717	34,290
Prepaid expenses	3,728	3,728
	<u>38,445</u>	<u>38,018</u>

3. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	1,499	2,730
PAYE and social security	2,490	2,700
Accrued expenses	16,116	23,663
Other creditors	1,154	621
	<u>21,259</u>	<u>29,714</u>

4. Contingent liabilities and capital commitments

There were no contingent liabilities or capital commitments at 31st December 2018.

5. Related parties

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

N. Edwards - Chairman
S Bond - Resigned 1st December 2018
D. Lloyd - Treasurer
A. Myers
A. Rose – Appointed 1st January 2018
A. Goodwin – Resigned 18th September 2018
F. Lowe
P. Almond
D. Foster
J. Scott

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.