

Statement to members for period ended 31 December 2019

as required by section 32a of Trade Union and Labour Relations (Consolidation)
Act 1992

Income and Expenditure

The total income of the union for the period was £438,787. This amount included payments of £431,719 in respect of membership income of the union. The union's total expenditure for the period was £403,377.

Political Fund. The NCOA has no political fund

General Secretary Salary and Other benefits

The General Secretary of the union was paid £36,866 in respect of salary and £959.50 in respect of pension contributions.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the NCOA may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Auditor's report. All the of the NCOA accounts have been audited by

David J Watkinson (Statutory Auditor)
Watkinson Black Chartered Accountants
1st Floor 264 Manchester Road
Warrington
WA1 3RB

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 2019, 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 2019 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

20th April 2020
Date