

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:	31 December 2023				
List no:	815T				
Head or Main Office address:	1 Dundonald Avenue				
	Stockton Heath				
	Warrington				
	Cheshire				
Postcode	WA4 6JT				
Website address (if available)	www.ncoa.org.uk				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Simon Boon				
Telephone Number:	07920 581432				
Contact name for queries regarding the completion of this return	Simon Bashford				
Telephone Number:	07787 108808				
E-mail:	simonbashford@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

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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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
	3,318	118		41	3,477
Total	3,318	118	0	41	A 3,477

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

3,469

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 officer	Tim Field	n/a	01.09.23

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:

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Simon Boon	General Secretary 01.06.22
Simon Bashford	President 01.06.22
Nicholas Edwards	NEC Chair 01.09.23
Duncan Foster	Vice Chair 01.09.23
Andy Myers	Case Coordinator 01.09.23
Faye Lowe	Health & Safety 01.09.23
Pete Almond	ULR 01.09.23
Ann-Marie McGuigan	NEC officer 01.09.23
Alan Goodwin	NEC officer 01.09.23
Steve Bond	Finance Officer (employed but co-opted to NEC)

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		594,337
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		594,337
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	16,530	
Income from any other sources (as at page 4)	0	
Total of other income (as at page 4)		16,530
Total income		610,867
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		239,048
Administrative expenses (as at page 10)		283,503
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		0
Taxation		3,141
Total expenditure		525,692
Interfund Transfers OUT		
Surplus (deficit) for year		85,175
Amount of general fund at beginning of year		456,845
Amount of general fund at end of year		542,020

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Profit share from insurers	10,326
Commissions from insurers	6,204
Total federation and other bodies	16530
Any Other Sources	
Total other sources	0
Total of all other income	16,530

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

		£
Representation – Employment Related Issues		brought forward 30,197
		Advisory Services
		Legal fees
		25,280
Representation – Non Employment Related Issues		Other Cash Payments
		Education and Training services
		Training
		3,120
Communications member data base and website	30,197	Negotiated Discount Services
		Other Benefits and Grants (specify)
		Death benefit insurance
		945
		Member insurances
		164,606
		Death benefit paid
		6,000
		Hardship fund
		8,900
carried forward	30,197	Total (should agree with figure in General Fund)
		239,048

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	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		0
	Total Income		0
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		0
	Total Income		0
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	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		0
	Total Income		0
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
	Total Expenditure		0
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		0
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		0
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		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	0
		Total Income	0
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		0
		Total Expenditure	0
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	0
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	0
		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	0
		Total income	0

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)		0
Expenditure B (as at page ii)		0
Expenditure C (as at page iii)		0
Expenditure D (as at page iv)		0
Expenditure E (as at page v)		0
Expenditure F (as at page vi)		0
Non-political expenditure (as at page vii)		0
	Total expenditure	0
	Surplus (deficit) for year	0
	Amount of political fund at beginning of year	
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)	0
	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 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		
	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

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	0

Political fund account expenditure (b)

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

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

Name of political party to which payment was made	Total amount paid during the period
	£
Total	0

Political fund account expenditure (c)

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.

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 33(iii))	£
Total			0

Political fund account expenditure (d)

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.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	0

Political fund account expenditure (e)

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.

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

Name of political party	£
Total	0

Political fund account expenditure (f)

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

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

Name of organisation or political party	£
Total	0

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	£

Total expenditure 0

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure 0

(c) the total amount of all other money expended	£

Total expenditure 0

Total of all expenditures 0
P9vii

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		176,764
Salaries and Wages included in above		
Auditors' fees		10,663
Legal and Professional fees		
Occupancy costs		7,219
Stationery, printing, postage, telephone, etc.		23,612
Expenses of Executive Committee (Head Office)		
Expenses of conferences		2,284
Other administrative expenses (specify)		
Motor and travel and subsistence		14,382
Subscription collection		18,457
pension contributions		26,268
Computer equipment		1,528
Other Outgoings		
Bank charges		156
donations		2,000
gifts		170
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		283,503
Charged to:	General Fund (Page 3)	283,503
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		283,503

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
General Secretary	54,742	6,299	5,474		66,515	
President	54,742	6,299	5,474		66,515	
National officer	47,382	5,283	4,738		57,403	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
	0		0
		Total investment income	0
		Credited to:	
		General Fund (Page 3)	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		0	0
		Political Fund	0
		Total Investment Funds	0

Balance sheet as at

31 December 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		0
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		0
	Unquoted		0
	Total Investments		0
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		51,893
	Cash at bank and in hand		512,064
	Income tax to be recovered		
Stocks of goods			
Others (specify)			
prepaid		3,328	
	Total of other assets		567,285
	Total assets		567,285
456,845	General fund (page 3)		542,020
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0		0	
0	Political Fund Account		0
	Liabilities		
	Amount held on behalf of central trade union political fund		0
£29,103	creditors and accruals		19,878
£720	credit card		1,382
£2,387	taxation		3,141
	audit fee		864
	Total liabilities		25,265
	Total assets		567,285

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year						0
Additions						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
Accumulated Depreciation						
At start of year						0
Charges for year						0
Disposals						0
Revaluation/Transfers						0
At end of year	0	0	0	0	0	0
Net book value at end of year						
Net book value at end of year	0	0	0	0	0	0
Net book value at end of previous year						
Net book value at end of previous year						0

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)	0	0
Market Value of Quoted Investment	0	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	0	0
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 No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees? Yes 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 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	594,337	0	594,337
From Investments	0	0	0
Other Income (including increases by revaluation of assets)	16,530	0	16,530
Total Income	610,867	0	610,867
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	525,692	0	525,692
Funds at beginning of year (including reserves)	456,845	0	456,845
Funds at end of year (including reserves)	542,020	0	542,020
Assets			
Fixed Assets			0
Investment Assets			0
Other Assets			567,285
Total Assets			567,285
Liabilities			
Total Liabilities			25,265
Net Assets (Total Assets less Total Liabilities)			542,020

Summary sheet

(see notes 62 to 73)

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

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(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: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 60px;" type="text" value="0"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 60px;" type="text" value="0"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
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	<input style="width: 60px;" type="text" value="0"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual 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 0 ³

1-3 should total "Number of votes cast"

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 0

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

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

Ballot 5

Number of individual 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 0 ³

1-3 should total "Number of votes cast"

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 0

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

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

Ballot 6

Number of individual 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 0 ³

1-3 should total "Number of votes cast"

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 0

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require 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? YES/NO

Yes **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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Simon Boon	Name:	Nicholas Edwards
Date:	27.02.24	Date:	27.02.24

Checklist

(see notes 88 to 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 2 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 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	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"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 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 related? (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.

Auditor's report (continued)



Signature(s) of auditor or auditors:

Name(s):

Profession(s) or Calling(s):

Address(es):

Postcode

Date

Contact name for inquiries and telephone number:

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

National Crime Officers Association
Financial Statements
31 December 2023

AGP

Chartered accountants & statutory auditor
Sterling House
810 Mandarin Court
Centre Park
Warrington
Cheshire
WA1 1GG

National Crime Officers Association

Financial Statements

Year ended 31 December 2023

Contents	Page
Finance committee's report	1
Independent auditor's report to the members	3
Income and expenditure account	7
Balance sheet	8
Notes to the financial statements	9

National Crime Officers Association

Finance Committee's Report

Year ended 31 December 2023

The officers present their report and the financial statements of the trade union for the year ended 31 December 2023.

Principal activities

The principal activity for the year under review was that of a trade union.

Officers

The officers who served the trade union during the year were as follows:

S Boon	General secretary
S Bashford	President
S Bond	Finance officer

Finance committee's responsibilities statement

The finance committee is responsible for preparing the finance committee's report and the financial statements in accordance with applicable law and regulations.

Trade union legislation requires the committee to prepare financial statements for each financial year. Under that law the committee has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the trade union and the income and expenditure for that period.

In preparing these financial statements, the committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trade union will continue in business.

The committee is responsible for keeping adequate accounting records that are sufficient to show and explain the trade union's transactions and 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 Trade Union and Labour Relations (Consolidation) Act 1992 and Industrial Relations (Northern Ireland) Order 1992 (as amended). 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.

National Crime Officers Association

Finance Committee's Report

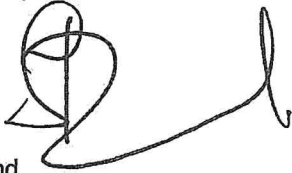
Year ended 31 December 2023

Auditor

Each of the persons who is an officer at the date of approval of this report confirms that:

- so far as they 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 as an officer to make themselves aware of any relevant audit information and to establish that the trade union's auditor is aware of that information.

This report was approved by the finance committee on 8th February 24 and signed on behalf of the board by:



S Bond
Finance officer

Registered office:
1 Dundonald Avenue
Stockton Heath
Warrington
Cheshire
WA4 6JT

National Crime Officers Association

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

Year ended 31 December 2023

Opinion

We have audited the financial statements of the National Crime Officers Association for the period ended 31 December 2023 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the trade union's affairs as at 31 December 2023 and of its results for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 and Industrial Relations (Northern Ireland) Order 1992 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the trade union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the finance committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trade union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the finance committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The finance committee are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

National Crime Officers Association

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

Year ended 31 December 2023

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the trade union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992, the Trade Union Reform and Employment Rights Act 1993 and Industrial Relations (Northern Ireland) Order 1992 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the trade union, or returns adequate for our audit have not been received from branches not visited by us; or
- the trade union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the finance committee

As explained more fully in the Statement of the Finance Committee's Responsibilities, the finance committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the finance committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the finance committee is responsible for assessing the trade union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the trade union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

National Crime Officers Association

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

Year ended 31 December 2023

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement director ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the trade union through discussions with the members and from our commercial knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the trade union;
- we assessed the extent of compliance with the laws and regulations identified through making enquiries of members; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the trade union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of members as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of members as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

National Crime Officers Association

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

Year ended 31 December 2023

Use of our report

This report is made solely to the National Crime Officers Association's members, as a body, in accordance with the provisions of the Trade Union And Labour Relations (Consolidation) Act 1992 and Industrial Relations (Northern Ireland) Order 1992 (as amended). Our audit work has been undertaken so that we might state to the National Crime Officers Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the National Crime Officers Association's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rachel Palombella FCA (Senior Statutory Auditor)

For and on behalf of
AGP
Chartered accountants & statutory auditor
Sterling House
810 Mandarin Court
Centre Park
Warrington
Cheshire
WA1 1GG

26 FEBRUARY 2024

National Crime Officers Association

Income and Expenditure Account

Year ended 31 December 2023

	2023	2022
	£	£
Income		
Members Subscriptions	594,337	571,336
Receipts from IBT	-	2,000
Commission	16,529	-
	<u>610,866</u>	<u>573,336</u>
Expenditure		
Wages and national insurance	176,764	167,475
Staff pension contributions	26,268	5,963
Member insurances	164,606	229,228
Death benefit insurance	945	3,690
Death benefit paid out	6,000	-
Subscription collection fees	18,457	16,599
Motor and travel	14,379	13,257
Delegates conference costs	2,284	1,912
Telephone	10,604	9,701
Texts to members	-	-
Member database	30,198	12,660
Rent	2,700	2,700
Insurances	3,891	3,722
Equipment and repairs	1,528	2,859
Website costs	-	-
Printing postage and stationery	13,008	6,951
Staff training	-	-
Sundry expenses	800	264
Hardship fund	8,900	2,300
Donations	2,000	4,103
Advertising	-	-
Legal and professional fees	28,400	5,085
Key speaker fees	-	2,178
Audit and accountancy fees	10,663	10,248
MSL loan write off	-	122
Bank charges	156	162
	<u>522,551</u>	<u>501,179</u>
Surplus of income over expenditure before taxation	88,315	72,157
Tax on profit	3,141	-
Surplus of income over expenditure	<u>85,174</u>	<u>72,157</u>
General fund at the start of the year	456,846	384,689
General fund at the end of the year	<u>542,020</u>	<u>456,846</u>

No activities were acquired or discontinued during the period.

The notes on pages 9 to 10 form part of these financial statements.

National Crime Officers Association

Balance Sheet

31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors			
Cash at bank and in hand	5	55,221	50,942
		<u>512,064</u>	<u>438,114</u>
		567,285	489,056
Creditors: amounts falling due within one year	6	<u>25,265</u>	<u>32,210</u>
Net current assets		<u>542,020</u>	<u>456,846</u>
Total assets less current liabilities		<u>542,020</u>	<u>456,846</u>
Net assets		<u>542,020</u>	<u>456,846</u>
Represented by:			
General Fund		<u>542,020</u>	<u>456,846</u>
		<u>542,020</u>	<u>456,846</u>

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the committee and authorised for issue on 26/02/24, and are signed on their behalf by:

S Bond
Finance officer



The notes on pages 9 to 10 form part of these financial statements.

National Crime Officers Association

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The trade union is registered under the Trade Union and Labour Relations Act 1992 and Industrial Relations (Northern Ireland) Order 1992 (as amended). The address of the registered office is 1 Dundonald Avenue, Stockton Heath, Warrington, Cheshire, WA4 6JT.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Members subscriptions and commissions received are accrued so that the amount disclosed in the Income and Expenditure Account relates to the period under review. Amounts deducted by pay centres at the year end are brought into the Income and Expenditure Account and included in current assets within debtors.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with bank, other short term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The trade union has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trade union's Balance Sheet when the trade union becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

National Crime Officers Association

Notes to the Financial Statements

Year ended 31 December 2023

3. Accounting policies *(continued)*

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

Defined contribution plans

The trade union operates a defined contribution pension scheme. Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

Corporation tax

The taxation expense, recognised in the Income and Expenditure Account, represents the amount of current tax recognised in the reporting period.

Current tax is recognised on taxable income for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

4. Employee numbers

The average number of persons employed by the trade union during the year amounted to 4 (2022: 4).

5. Debtors

	2023	2022
	£	£
Other debtors	55,221	50,942

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Corporation tax	3,141	—
Other creditors	22,124	32,210
	<u>25,265</u>	<u>32,210</u>

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?

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

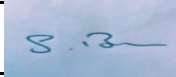
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	Simon Bashford
Office held	President
Date	27.02.24

Double-click on icon to open guidance