

# **POLICE FEDERATION**

**Police Act 1964  
The Police Federation Regulations 1969, Part III (as amended)**

**JOINT BRANCH BOARD FUND**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**F45  
MM / 2015**

**JOINT BRANCH BOARD FUND**  
**YEAR ENDED 31ST DECEMBER 2015**

<b>CHAIRMAN</b>	Mr Paul Yeomans 1A Redland Drive Kirk Ella Hull HU10 7UE
<b>SECRETARY</b>	Ms Helen Collier 1A Redland Drive Kirk Ella Hull Hu10 7UE
<b>TREASURER</b>	Mr Ian Spain 1A Redland Drive Kirk Ella Hull HU10 7UE
<b>AUDITORS</b>	Graybrowne Limited The Counting House Nelson Street Hull HU1 1XE
<b>TRUSTEES</b>	Mr Mel Christie 1A Redland Drive Kirk Ella Hull HU10 7UE
	Mr Mark Broughton 1A Redland Drive Kirk Ella Hull HU10 7UE
	Mr Dave Smith 1A Redland Drive Kirk Ella Hull HU10 7UE

**SHOW NAMES AND ADDRESSES OF ABOVE OFFICIALS AND QUALIFICATIONS OF AUDITORS**

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JOINT BRANCH BOARD FUND

We have audited the financial statements of the Joint Branch Board Fund for the year ended 31st December 2015, which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes. The financial statements have been prepared under the requirements of the Police Federation Regulations and Fund Rules.

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

### **Respective responsibilities of the management committee and auditors**

As explained more fully in the Statement of Management Committee's Responsibilities set out in the notes to the financial statements the management committee are responsible for the preparation of the financial statements and for being satisfied that they fairly reflect the state of the Fund's affairs as at 31st December 2015 and of its results for the year then ended.

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 the Fund's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the management committee; and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements:

- fairly reflect the state of the Fund's affairs as at 31st December 2015 and of its results for the year then ended;
- have been properly prepared in accordance with the measurement principles of United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Police Federation Regulations and Fund Rules.

### **Other Matters**

The financial statements for the year ended 31st December 2015 includes all funds raised for the purpose of the Joint Branch Board Fund in accordance with Regulation 2 Police Federation (Amendment) Regulations 2015.

Signed: ..... *Graybrowne Limited* .....

Graybrowne Limited  
Chartered Accountants & Statutory Auditors  
The Counting House  
Nelson Street  
Hull  
HU1 1XE

Dated: ..... *1-2-16* .....

**JOINT BRANCH BOARD FUND**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

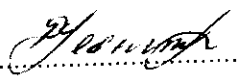
	(01.01.15 - 31.03.15)	(01.04.15 - 31.12.15)	2015	2014
<b>INCOME</b>				
Weekly Subscriptions				
Constables	75060	223437	298,497	322,458
Sergeants	16129	44911	61,040	68,624
Inspectors	7654	22004	29,658	34,701
	<hr/>	<hr/>	<hr/>	<hr/>
			389,195	425,783
Less: Payable to Central/Joint Committee				
Constables	52542	156406	208,948	225,721
Sergeants	11290	31438	42,728	48,037
Inspectors	5358	15403	20,761	24,291
	<hr/>	<hr/>	<hr/>	<hr/>
			272,437	298,049
<b>TOTAL INCOME</b>			116,758	127,734
Less: <b>ADMINISTRATIVE EXPENSES</b> (Note 1)			211,426	204,834
<b>(DEFICIT) OF SUBSCRIPTION INCOME OVER EXPENDITURE</b>			<hr/>	<hr/>
			(94,668)	(77,100)
Add: Other Income - (Note 1.1) To include all income as specified in Regulation 2c in the Police Federation (Amendments) Regulation 2015			120,157	141,361
			<hr/>	<hr/>
<b>SURPLUS FOR THE YEAR BEFORE GAINS / (LOSSES)</b>			25,489	64,261
Gains / (Losses) - (Note 1.2)			-	-
			<hr/>	<hr/>
<b>SURPLUS FOR THE YEAR</b>			25,489	64,261
<b>ACCUMULATED FUND BROUGHT FORWARD</b>			772,233	707,972
<b>ACCUMULATED FUND CARRIED FORWARD</b>			<hr/>	<hr/>
			<u>£ 797,722</u>	<u>£ 772,233</u>

**JOINT BRANCH BOARD FUND**

**BALANCE SHEET AS AT 31ST DECEMBER 2015**

	Cost	Accumulated Depreciation/ Revaluation/ Impairment	2015 Net Book Value	2014
<b>FIXED ASSETS</b>				
Furniture and Fittings	81,858	77,326	4,532	5,319
Computer Equipment	32,058	19,797	12,261	4,243
Investments	-	-	-	-
Others -				
Freehold Property	183,941	-	183,941	182,795
Holiday Home	82,277	29,620	52,657	55,948
Holiday House	241,048	9,642	231,406	241,048
	<u>621,182</u>	<u>136,385</u>	<u>484,797</u>	<u>489,353</u>
<b>CURRENT ASSETS</b>				
Subscriptions Due		-		8,195
Cash at Bank and in Hand		346,973		244,397
Others -				
Stock		2,405		360
Debtors & Prepayments		27,440		42,493
		<u>376,818</u>		<u>295,445</u>
Less:				
<b>CURRENT LIABILITIES</b>				
Contributions due to Joint/Central Committee (Note 4)		7,170		-
Corporation Tax		5,263		7,144
Sundry Accrued Expenses		51,460		5,421
		<u>63,893</u>		<u>12,565</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>312,925</u>	<u>282,880</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			797,722	772,233
<b>CREDITORS: amounts falling due after more than one year</b>			-	-
<b>NET ASSETS</b>			<u>£ 797,722</u>	<u>£ 772,233</u>
<b>REPRESENTED BY</b>				
Accumulated Fund			797,722	772,233
Other Reserves -				-
			<u>£ 797,722</u>	<u>£ 772,233</u>

We certify that we have fully complied with the Regulation 2 Police Federation (Amendment) Regulations 2015

Signed .....  ..... CHAIRMAN

Signed .....  ..... TREASURER

Date accounts approved: ..... 01/10/2016 .....

**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

	2015	2014
<b>1. ADMINISTRATIVE EXPENSES</b>		
Annual Conference	5,782	663
Audit and Accountancy Charges	6,280	4,830
Bank Charges	104	98
Clerical Assistance and Social Security Costs	44,983	53,249
Computer Consumables	4,957	5,294
Corporation Tax	5,263	7,144
Depreciation	16,984	6,368
Donations -	-	3,300
Lifestyle	-	3,100
Smile Foundation	2,021	400
Just Giving	-	2,000
Nichola Hughes Memorial	(1,259)	(1,134)
Donation Collections	5,741	-
Fallen Officer Russ W	-	-
Honoraria	14,916	11,983
Insurance	768	760
Meeting Expenses	7,497	7,314
Official Publications	4,818	3,740
Out-of-Pocket Expenses	435	482
Postage, Printing and Stationery	1,504	2,012
Repairs and Maintenance	4,717	11,340
Sundry Expenses	1,626	1,312
Telephone Charges	5,785	7,369
Travelling and Subsistence	44,611	31,199
Other Expenses -	-	(85)
Dinner Dance	14,240	9,455
Holiday Home Expenses	9,042	10,380
Holiday House Expenses	685	6,045
Leasing	650	6,578
Legal & Professional	895	839
Light & Heat	5,643	4,800
Presentation and Gifts	2,738	3,999
Training	-	-
<b>TOTAL AS PER INCOME AND EXPENDITURE ACCOUNT</b>	<b><u>£ 211,426</u></b>	<b><u>£ 204,834</u></b>
	<b>2015</b>	<b>2014</b>
<b>1 OTHER INCOME</b>		
Bank Interest (gross)	-	2,295
Diminution on investments	-	-
Dividends received	-	-
Donations received	101,827	128,886
Profits/(loss) from mailshots and commissions	18,330	10,180
Regulation 2c income	-	-
<b>TOTAL AS PER INCOME AND EXPENDITURE ACCOUNT</b>	<b><u>£ 120,157</u></b>	<b><u>£ 141,361</u></b>
	<b>2015</b>	<b>2014</b>
<b>1 GAINS / (LOSSESS)</b>		
Gain (loss) on investments	-	-
<b>TOTAL AS PER INCOME AND EXPENDITURE ACCOUNT</b>	<b><u>£ -</u></b>	<b><u>£ -</u></b>

**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**2. ACCOUNTING POLICIES**

**A. Accounting Convention**

The financial statements have been prepared under the historic cost convention.

**B. Income**

Income is primarily derived from subscriptions collected from the Funds members. Other income sources may include rental/investment income and income generated from providing member services.

**C. Expenditure**

Expenditure is shown inclusive of Value Added Tax.

**D. Depreciation**

Depreciation has been calculated at rates required to write off the relevant assets over their anticipated lives.

The applicable annual rates are:

Furniture and Fittings	— 25% and 15% reducing balance basis
Computer Equipment	— 25% straight line basis
Other Assets	— 25% reducing balance basis
Property - <i>Holiday Homes</i>	— 4% straight line basis

No depreciation has been provided on the freehold buildings as in the opinion of the trustees, the residual value is not materially different from that shown in the financial statements, and any depreciation would not be material.

**E. Taxation**

Provision is made for Corporation Tax in respect of the Fund's liability to taxation on investment income, capital gains and income derived from third party transactions.

**F. Investments**

Investments are shown in the financial statements at cost less provision for impairment in value.

**G. Other Policies**

None

**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**3. STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

Regulation 18(2) of The Police Federation Regulations (as amended) requires the Committee, in relation to Federation funds held by it, to keep accounts showing all monies received or paid out and to cause the financial statements for each year to be audited by an independent auditor. In causing the financial statements to be prepared, the Committee is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Ensure that the financial statements are prepared on the going concern basis unless it is appropriate to presume otherwise.

The Committee is responsible for keeping adequate accounting records and also is responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**4a. CONTRIBUTIONS DUE TO/(FROM) CENTRAL COMMITTEES (TO 31ST MARCH 2015)**

	2015	2014
Constables	542	(8,279)
Sergeants	540	587
Inspectors	758	(503)
	£ 1,840	£ (8,195)

**4b. CONTRIBUTIONS DUE TO/(FROM) JOINT CENTRAL COMMITTEE (FROM 1ST APRIL 2015)**

	2015	2014
Constables	3,406	-
Sergeants	(62)	-
Inspectors	1,903	-
	£ 5,246	£ -

**5. CONTRIBUTING AND NON CONTRIBUTING MEMBERS AT 31ST DECEMBER 2015**

	No. of Contributing Members		No. of Non Contributing Members		Others*	
	2015	2014	2015	2014	2015	2014
	Cadets	-	-	-	-	-
Constables	1,221	1,217	9	9	4	4
Sergeants	250	265	-	-	1	1
Inspectors/Chief	31	28	-	-	-	-
Inspectors	94	105	1	1	-	-
	1,596	1,615	10	10	5	5

\* This column refers to those members who are non contributors by virtue of receiving no pay, being on

being on unpaid maternity leave or serving officers on career breaks. (JBB Circular 53/96 refers)

**6. INVESTMENTS (if applicable)**

	Cost Less Provision		Market Value	
	2015	2014	2015	2014
Equities	-	-	-	-
Fixed Interest Funds	-	-	-	-
Unit Trusts	-	-	-	-
Others -	-	-	-	-
	£ -	£ -	£ -	£ -



**NOTES for the guidance of Treasurers**  
**in completing the Income and Expenditure Account, Balance Sheet and Notes to the Financial Statements**

**INCOME AND EXPENDITURE ACCOUNT**

1. **NAME**  
The name of the force should be shown in the following places:  
Cover  
Balance Sheet  
Income and Expenditure Account  
Auditors' Report
2. The corresponding amounts for last year should be entered in the last column of each page.
3. **DEPRECIATION**  
This represents the portion of cost of the assets written off in the year due to wear and tear and should be provided at
4. **OTHER EXPENDITURE**  
Any expenditure which does not fall under the headings in the Income and Expenditure Account, should be entered
5. **OTHER INCOME**  
If the Fund has any other income, such as deposit interest, dividends (including accumulation dividends), then this
6. **ADDITIONAL SCHEDULES**  
Where additional schedules are to be used to give breakdowns of information in the financial statements, these

**BALANCE SHEET**

7. **ACCUMULATED FUND**  
This represents the accumulated surpluses for all years from inception of the Fund.
8. **CONTRIBUTIONS DUE TO CENTRAL COMMITTEES**  
These represent contributions due to the Committee but not paid at the end of the year. They will also be included in
9. **SUNDRY ACCRUED EXPENSES**  
Expenses which refer to the year under review, but which have not been paid at the end of the year, should be entered
10. **FIXED ASSETS**  
Purchases of assets over £1000 should be capitalised. Purchases of assets under £1000 should generally be written
11. **SUBSCRIPTIONS DUE**  
Subscriptions which are due to the Fund at the end of the year but which have not been received are to be shown

**NOTES TO THE FINANCIAL STATEMENTS**

12. **OTHER POLICIES/NOTES**  
example policies on Stock, Revaluation of Properties, Other Income, Pensions, Other Fixed Assets, Loans etc. If investments are held, the 'cost less provision for impairment in value' and 'market value' at the year end should be

**NB.** Copies of these financial statements must be forwarded to the Treasurers of the Rank Separate and Joint Central Committees. The copies must be signed by the officers of the Board and the Auditors (original signatures not photocopies).

# **POLICE FEDERATION**

**Police Act 1964  
The Police Federation Regulations 1969, Part III (as amended)**

**JOINT BRANCH BOARD FUND**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**F45  
MM / 2015**

**JOINT BRANCH BOARD FUND**  
**YEAR ENDED 31ST DECEMBER 2015**

<b>CHAIRMAN</b>	Mr Paul Yeomans 1A Redland Drive Kirk Ella Hull HU10 7UE
<b>SECRETARY</b>	Ms Helen Collier 1A Redland Drive Kirk Ella Hull Hu10 7UE
<b>TREASURER</b>	Mr Ian Spain 1A Redland Drive Kirk Ella Hull HU10 7UE
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	Mr Dave Smith 1A Redland Drive Kirk Ella Hull HU10 7UE

**SHOW NAMES AND ADDRESSES OF ABOVE OFFICIALS AND QUALIFICATIONS OF AUDITORS**

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JOINT BRANCH BOARD FUND

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### **Respective responsibilities of the management committee and auditors**

As explained more fully in the Statement of Management Committee's Responsibilities set out in the notes to the financial statements the management committee are responsible for the preparation of the financial statements and for being satisfied that they fairly reflect the state of the Fund's affairs as at 31st December 2015 and of its results for the year then ended.

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### **Opinion on financial statements**

In our opinion the financial statements:

- fairly reflect the state of the Fund's affairs as at 31st December 2015 and of its results for the year then ended;
- have been properly prepared in accordance with the measurement principles of United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Police Federation Regulations and Fund Rules.

### **Other Matters**

The financial statements for the year ended 31st December 2015 includes all funds raised for the purpose of the Joint Branch Board Fund in accordance with Regulation 2 Police Federation (Amendment) Regulations 2015.

Signed: 

Graybrowne Limited  
Chartered Accountants & Statutory Auditors  
The Counting House  
Nelson Street  
Hull  
HU1 1XE

Dated: 1-2-16

**JOINT BRANCH BOARD FUND**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2015**


	(01.01.15 - 31.03.15)	(01.04.15 - 31.12.15)	2015	2014
<b>INCOME</b>				
Weekly Subscriptions				
Constables	75060	223437	298,497	322,458
Sergeants	16129	44911	61,040	68,624
Inspectors	7654	22004	29,658	34,701
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<b>TOTAL INCOME</b>			116,758	127,734
Less: <b>ADMINISTRATIVE EXPENSES</b> (Note 1)			211,426	204,834
<b>(DEFICIT) OF SUBSCRIPTION INCOME OVER EXPENDITURE</b>			<hr/>	<hr/>
			(94,668)	(77,100)
Add: Other Income - (Note 1.1) To include all income as specified in Regulation 2c in the Police Federation (Amendments) Regulation 2015			120,157	141,361
<b>SURPLUS FOR THE YEAR BEFORE GAINS / (LOSSES)</b>			<hr/>	<hr/>
			25,489	64,261
Gains / (Losses) - (Note 1.2)			-	-
<b>SURPLUS FOR THE YEAR</b>			<hr/>	<hr/>
			25,489	64,261
<b>ACCUMULATED FUND BROUGHT FORWARD</b>			772,233	707,972
<b>ACCUMULATED FUND CARRIED FORWARD</b>			<hr/>	<hr/>
			£ 797,722	£ 772,233


**JOINT BRANCH BOARD FUND**

**BALANCE SHEET AS AT 31ST DECEMBER 2015**

	Cost	Accumulated Depreciation/ Revaluation/ Impairment	2015 Net Book Value	2014
<b>FIXED ASSETS</b>				
Furniture and Fittings	81,858	77,326	4,532	5,319
Computer Equipment	32,058	19,797	12,261	4,243
Investments	-	-	-	-
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Holiday Home	82,277	29,620	52,657	55,948
Holiday House	241,048	9,642	231,406	241,048
	<u>621,182</u>	<u>136,385</u>	<u>484,797</u>	<u>489,353</u>
<b>CURRENT ASSETS</b>				
Subscriptions Due		-		8,195
Cash at Bank and in Hand		346,973		244,397
Others -				
Stock		2,405		360
Debtors & Prepayments		27,440		42,493
		<u>376,818</u>		<u>295,445</u>
Less:				
<b>CURRENT LIABILITIES</b>				
Contributions due to Joint/Central Committee (Note 4)		7,170		-
Corporation Tax		5,263		7,144
Sundry Accrued Expenses		51,460		5,421
		<u>63,893</u>		<u>12,565</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>312,925</u>	<u>282,880</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>797,722</u>	<u>772,233</u>
<b>CREDITORS:</b> amounts falling due after more than one year			-	-
<b>NET ASSETS</b>			<u>£ 797,722</u>	<u>£ 772,233</u>
<b>REPRESENTED BY</b>				
Accumulated Fund			797,722	772,233
Other Reserves -				-
			<u>£ 797,722</u>	<u>£ 772,233</u>

We certify that we have fully complied with the Regulation 2 Police Federation (Amendment) Regulations 2015

Signed .....  ..... CHAIRMAN

Signed .....  ..... TREASURER

Date accounts approved: ..... 01/02/16.....

**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

	2015	2014
<b>1. ADMINISTRATIVE EXPENSES</b>		
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Other Expenses -		
	-	(85)
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Leasing	650	6,578
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Light & Heat	5,643	4,800
Presentation and Gifts	2,738	3,999
Training		
<b>TOTAL AS PER INCOME AND EXPENDITURE ACCOUNT</b>	<b><u>£ 211,426</u></b>	<b><u>£ 204,834</u></b>
	<b>2015</b>	<b>2014</b>
<b>1 OTHER INCOME</b>		
Bank Interest (gross)	-	2,295
Diminution on investments	-	-
Dividends received	-	-
Donations received	-	-
Profits/(loss) from mailshots and commissions	101,827	128,886
Regulation 2c income	18,330	10,180
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	<b>2015</b>	<b>2014</b>
<b>1 GAINS / (LOSSESS)</b>		
Gain (loss) on investments	-	-
<b>TOTAL AS PER INCOME AND EXPENDITURE ACCOUNT</b>	<b><u>£ -</u></b>	<b><u>£ -</u></b>

**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**2. ACCOUNTING POLICIES**

**A. Accounting Convention**

The financial statements have been prepared under the historic cost convention.

**B. Income**

Income is primarily derived from subscriptions collected from the Funds members. Other income sources may include rental/investment income and income generated from providing member services.

**C. Expenditure**

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**D. Depreciation**

Depreciation has been calculated at rates required to write off the relevant assets over their anticipated lives.

The applicable annual rates are:

Furniture and Fittings	— 25% and 15% reducing balance basis
Computer Equipment	— 25% straight line basis
Other Assets	— 25% reducing balance basis
Property - <i>Holiday Homes</i>	— 4% straight line basis

No depreciation has been provided on the freehold buildings as in the opinion of the trustees, the residual value is not materially different from that shown in the financial statements, and any depreciation would not be material.

**E. Taxation**

Provision is made for Corporation Tax in respect of the Fund's liability to taxation on investment income, capital gains and income derived from third party transactions.

**F. Investments**

Investments are shown in the financial statements at cost less provision for impairment in value.

**G. Other Policies**

None



**JOINT BRANCH BOARD FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2015**

**3. STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

Regulation 18(2) of The Police Federation Regulations (as amended) requires the Committee, in relation to Federation funds held by it, to keep accounts showing all monies received or paid out and to cause the financial statements for each year to be audited by an independent auditor. In causing the financial statements to be prepared, the Committee is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Ensure that the financial statements are prepared on the going concern basis unless it is appropriate to presume otherwise.

The Committee is responsible for keeping adequate accounting records and also is responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**4a. CONTRIBUTIONS DUE TO/(FROM) CENTRAL COMMITTEES (TO 31ST MARCH 2015)**

	2015	2014
Constables	542	(8,279)
Sergeants	540	587
Inspectors	758	(503)
	£ 1,840	£ (8,195)

**4b. CONTRIBUTIONS DUE TO/(FROM) JOINT CENTRAL COMMITTEE (FROM 1ST APRIL 2015)**

	2015	2014
Constables	3,406	-
Sergeants	(62)	-
Inspectors	1,903	-
	£ 5,246	£ -

**5. CONTRIBUTING AND NON CONTRIBUTING MEMBERS AT 31ST DECEMBER 2015**

	No. of Contributing Members		No. of Non Contributing Members		Others*	
	2015	2014	2015	2014	2015	2014
	Cadets	-	-	-	-	-
Constables	1,221	1,217	9	9	4	4
Sergeants	250	265	-	-	1	1
Inspectors/Chief	31	28	-	-	-	-
Inspectors	94	105	1	1	-	-
	1,596	1,615	10	10	5	5

\* This column refers to those members who are non contributors by virtue of receiving no pay, being on

being on unpaid maternity leave or serving officers on career breaks. (JBB Circular 53/96 refers)

**6. INVESTMENTS (if applicable)**

	Cost Less Provision		Market Value	
	2015	2014	2015	2014
Equities	-	-	-	-
Fixed Interest Funds	-	-	-	-
Unit Trusts	-	-	-	-
Others -	-	-	-	-
	£ -	£ -	£ -	£ -

**NOTES for the guidance of Treasurers**  
**in completing the Income and Expenditure Account, Balance Sheet and Notes to the Financial Statements**

**INCOME AND EXPENDITURE ACCOUNT**

1. **NAME**  
The name of the force should be shown in the following places:  
Cover  
Balance Sheet  
Income and Expenditure Account  
Auditors' Report
2. The corresponding amounts for last year should be entered in the last column of each page.
3. **DEPRECIATION**  
This represents the portion of cost of the assets written off in the year due to wear and tear and should be provided at
4. **OTHER EXPENDITURE**  
Any expenditure which does not fall under the headings in the Income and Expenditure Account, should be entered
5. **OTHER INCOME**  
If the Fund has any other income, such as deposit interest, dividends (including accumulation dividends), then this
6. **ADDITIONAL SCHEDULES**  
Where additional schedules are to be used to give breakdowns of information in the financial statements, these

**BALANCE SHEET**

7. **ACCUMULATED FUND**  
This represents the accumulated surpluses for all years from inception of the Fund.
8. **CONTRIBUTIONS DUE TO CENTRAL COMMITTEES**  
These represent contributions due to the Committee but not paid at the end of the year. They will also be included in
9. **SUNDRY ACCRUED EXPENSES**  
Expenses which refer to the year under review, but which have not been paid at the end of the year, should be entered
10. **FIXED ASSETS**  
Purchases of assets over £1000 should be capitalised. Purchases of assets under £1000 should generally be written
11. **SUBSCRIPTIONS DUE**  
Subscriptions which are due to the Fund at the end of the year but which have not been received are to be shown

**NOTES TO THE FINANCIAL STATEMENTS**

12. **OTHER POLICIES/NOTES**  
example policies on Stock, Revaluation of Properties, Other Income, Pensions, Other Fixed Assets, Loans etc. If investments are held, the 'cost less provision for impairment in value' and 'market value' at the year end should be
- NB. Copies of these financial statements must be forwarded to the Treasurers of the Rank Separate and Joint Central Committees. The copies must be signed by the officers of the Board and the Auditors (original signatures not photocopies).