

# An Garda Síochána

Oifig Saorála Fáisnéise  
An Garda Síochána, Teach áth Luimnigh  
Lárionad Gnó Udáras Forbartha Tionscail  
Baile Sheáin, An Uaimh  
Contae na Mí  
C15 DR90



Freedom of Information Office  
An Garda Síochána, Athlumney House  
IDA Business Park  
Johnstown, Navan  
Co Meath  
C15 DR90

Teileafón/Tel: (046) 9036350

Láithreán Gréasain/Website:

[www.garda.ie](http://www.garda.ie)

Bí linn/Join us  

Ríomh-phoist/Email: [foi@garda.ie](mailto:foi@garda.ie)

## Re: Freedom of Information Request FOI-000189-2019 Request Part-Granted

*Dear*

I refer to your request and received on dated 7<sup>th</sup> May 2019, which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána. You subsequently clarified your request with this office on 7<sup>th</sup> May, 2019.

Part 1(n) of Schedule 1 of the FOI Act states that An Garda Síochána is listed as a partially included agency “*insofar as it relates to administrative records relating to human resources, or finance or procurement matters*”. Therefore, only administrative records that relate to human resources, finance or procurement shall be considered.

Your request sought:

*Original Request:*

*Copies of any and all financial documentation submitted to An Garda Síochána by the organisations the Garda Representative Association (GRA) and the Association of Garda Sergeants and Inspectors (AGSI) since January 1st 2010.*

*Clarified Request:*

*As per the request, it was for the financial documentation that the associations submitted to An Garda Síochána. This was meant to include any budgetary documents, lists of expenses claimed, payments made by the associations etc. I was of the understanding that the associations largely operate on their own and oversight of the associations by An Garda Síochána was kept to a minimum.*

*So further to this, can I ask how much and what kind financial documentation must the associations submit to the An Garda Síochána?*

I wish to inform you that I have decided to part-grant your request 4<sup>th</sup> June 2019.

The purpose of this letter is to explain my decision.

### **1. Findings, particulars and reasons for decisions.**

Details of your request were forwarded to the Finance Directorate of An Garda Síochána who conducted a search and a number of records were identified.

Following a search of records in the Finance Directorate, financial statements were only identified for both the GRA and AGSI for years 2016 and 2017. Therefore, I am not in a position to provide records for all other years. However, a copy of the financial statements for both the GRA and AGSI for 2016 and 2017 are herewith attached.

I am to advise you that I am refusing to provide records for the years 2010-2015 and 2018 in accordance with Section 15(1)(a) of the FOI Act which states:

#### ***Refusal on administrative grounds to grant FOI Requests***

15(1) *A head to whom an FOI request is made may refuse to grant the request where –*

- (a) The record concerned does not exist or cannot be found after all reasonable steps to ascertain its whereabouts have been taken*

Both Associations were formed in 1978 under Statutory Instrument 135/1978 – Garda Síochána (Associations) Regulations, 1978 – a copy of these regulations are already available in the public domain and may be access by following the attached link:

<http://www.irishstatutebook.ie/eli/1978/si/135/made/en/print>

It should be noted that the Garda Associations are independent of An Garda Síochána and you will see from the financial statements that their main source of funding is from subscriptions paid by their members.

Under the FOI Act, records are released without any restriction as to how they may be used and thus, release under the FOI Act, is in effect, regarded as being released to the world at large. As a result, I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released in to the public domain unnecessarily. Section 2 of the FOI Act defines personal information as follows:

2.(1) *In this Act—*

*"personal information" means information about an identifiable individual that, either—*

- (a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or*
- (b) is held by an FOI body on the understanding that it would be treated by that body as confidential,*

*and without prejudice to the generality of the foregoing, includes*

- (iii) the employment or employment history of the individual*



### Section 37 – Personal Information

Section 37(1) provides that a public body shall refuse to grant a request if access to the record concerned would involve the disclosure of personal information. Furthermore, Section 37(7) provides that a public body shall refuse to grant a request if access to the record concerned would, in addition to involving the disclosure of personal information relating to the requester, also involve the disclosure of personal information relating to an individual or individuals other than the requester, commonly referred to as joint personal information.

I am satisfied that certain parts of the enclosed records relate to third parties, as well as information relating to other individuals who are named in the records. The individuals named would become identifiable beyond their family and friends and it would be considered a breach of the confidentiality upon which the information is being held by the Garda Organisation. The release of such information which is specific to each individual, will allow for a person to become more identifiable and named in the public domain. Accordingly, I find that Section 37(1) and (7) of the Act applies to the records at issue.

As such, I am satisfied that the records consist of the personal information of these third parties. Accordingly, I find that Section 37(1) and (7) of the Act applies to the records at issue.

Section 37(1) and (7) of the FOI Act are as follows:

- 37(1) Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual)*
- (7) Notwithstanding paragraph (a) of subsection (2), a head shall, subject to paragraphs (b) to (e) of that subsection and subsections (5) and (8), refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would, in addition to involving the disclosure of personal information relating to the requester, also involve the disclosure of personal information relating to an individual or individuals other than the requester.*

As per section 37 of the FOI Act, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent,
- The public interest in members of the public exercising their rights under the FOI Act,
- That there is more than just a transitory interest by the public in this information,
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,
- That the Organisation can conduct its business in a confidential manner,
- That there is a reasonable and implied expectation that sensitive personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

A public interest test was carried out when considering the release of the personal information but having balanced the factors both for and against the release, I decided that the public interest in

preserving the personal information and the reasonable expectation that information be maintained in a confidential manner by An Garda Síochána outweighs the public interest which would be served were the records released to you. I am therefore withholding the redacted information in accordance with Section 37 of the FOI Act.

## **2. Right of Appeal**

In the event that you are not happy with this decision you may seek an Internal Review of the matter by writing to the address below and quoting reference number **FOI-000189-2019**.

**Freedom of Information Office, An Garda Síochána, Athlumney House, IDA Business Park, Johnstown, Navan, Co. Meath, C15 DR90**

Please note that a fee applies. This fee has been set at €30 (€10 for a Medical Card holder). Payment should be made by way of bank draft, money order, postal order or personal cheque, and made payable to Accountant, Garda Finance Directorate, Garda Headquarters, Phoenix Park, Dublin 8.

Payment can be made by electronic means, using the following details:

**Account Name:** Garda Síochána Finance Section Public Bank Account

**Account Number:** 10026896

**Sort Code:** 900017

**IBAN:** IE86BOFI90001710026896

**BIC:** BOFIE2D

**You must ensure that your FOI reference number FOI-000189-2019 is included in the payment details.**

You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal may be permitted in appropriate circumstances.

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at [www.garda.ie](http://www.garda.ie)

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact me by telephone at (046) 9036350.

Yours sincerely,

 **ACTING ASSISTANT PRINCIPAL**  
**MARIA BRODIGAN**  
**FREEDOM OF INFORMATION OFFICER**

 **JUNE 2019**



**THE GARDA REPRESENTATIVE ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2016**

**MERRY MULLEN**  
**Chartered Accountants and Registered Auditors**  
**18 Westland Square**  
**Pearse Street**  
**Dublin 2**

# **THE GARDA REPRESENTATIVE ASSOCIATION**

## **Contents**

	<b>Page</b>
Association Information	2
Auditors' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes on the Financial Statements	6 - 9
Statement of Responsibilities of the Central Executive Committee	10

## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Association Information**

#### **Trustees**



#### **Auditors**

Merry Mullen  
Chartered Accountants & Registered Auditors  
18 Westland Square  
Pearse Street  
Dublin 2

#### **Business Address**

5th Floor  
Phibsboro Tower  
Phibsboro  
Dublin 7

#### **Bankers**

AIB Bank  
140 Lower Drumcondra Road  
Dublin 9

## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Auditors' Report to the Members of The Garda Representative Association**

We have audited the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

This report is made solely to the members of the Garda Representative Association, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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 Association and the Association's members as a body, for our audit work, for this report or for the opinions we have formed.

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

As described on page 10 the Treasurer is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the committee in the preparation of the financial statements, and whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the Association's affairs as at the 31st December 2016 and of its loss for the year then ended and have been properly prepared in accordance with accounting principles.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the Association. The financial statements are in agreement with the books of account.

  
for and on behalf of

**Merry Mullen**

**Chartered Accountants and Registered Auditors**

**18 Westland Square, Pearse Street**

**Dublin 2**

Date: 8.3.17



# THE GARDA REPRESENTATIVE ASSOCIATION

## Income and Expenditure Account for the year ended 31st December 2016

	Notes	2016 €	2015 €
<b>Income</b>			
Subscriptions		2,484,865	2,563,082
Deposit interest, investment income and gains (net of tax)	2	132,250	69,276
Accommodation and other grants		125,158	125,074
Commission and sundry income		438,106	390,831
Donation received		150,000	-
		<u>3,330,379</u>	<u>3,148,263</u>
<b>Expenditure</b>			
Administrative expenses	3	2,797,730	2,289,975
Delegate conferences		230,396	172,060
Group illness and injury scheme		88,650	101,561
Legal costs		428,464	372,723
Diaries for members		59,788	58,237
Donations and presentations		25,694	21,686
		<u>3,630,722</u>	<u>3,016,242</u>
<b>(Deficit)/Surplus for the year</b>		<u>(300,343)</u>	<u>132,021</u>

# THE GARDA REPRESENTATIVE ASSOCIATION

## Balance Sheet as at 31st December 2016

	Notes	2016 €	2016 €	2015 €	2015 €
<b>Fixed Assets</b>					
Tangible assets	4		187,600		200,888
<b>Investments</b>	5		8,191,051		8,062,183
			<u>8,378,651</u>		<u>8,263,071</u>
<b>Current Assets</b>					
Debtors	6	461,062		594,823	
Cash at bank and in hand		494,206		831,936	
Stocks		10,296		9,360	
		<u>965,564</u>		<u>1,436,119</u>	
<b>Less: Current Liabilities</b>					
Creditors	7	694,994		809,237	
Scheme benefits due		100,111		40,500	
		<u>795,105</u>		<u>849,737</u>	
<b>Net Current Assets</b>			<u>170,459</u>		<u>586,382</u>
<b>Total Assets Less Current Liabilities</b>			<u>8,549,110</u>		<u>8,849,453</u>
<b>Financed by</b>					
<b>Accumulated Fund</b>	8		<u>8,549,110</u>		<u>8,849,453</u>

The financial statements were approved by the Trustees on 6.MAR.2017 and the Central Executive Committee on 8.MAR.2017.

## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Notes to the Financial Statements for the year ended 31st December 2016**

#### **1. Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in respect of the Association's financial statements.

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention.

##### **1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	-	3% straight line
Office equipment and computers	-	15% straight line

##### **1.3. Investments and investment income**

Investments held under management are carried in the financial statements at a valuation determined either on an individual investment basis or by category of investment. Managed investments of the Association held in fixed yield bonds are carried in the financial statements at the lower of current market valuation or at maturity principal, whereas investments held in marketable securities are carried in the financial statements at the lower of current market valuation or cost, with any gains or losses being dealt with through the Income and Expenditure Account.

Income from the managed investments of the Association held in fixed yield bonds is recognised on a day's accrued basis of the annual yield on the principal, and income on bank deposits is taken to income as earned on a day-to-day basis.

##### **1.4. Legal Costs**

All legal costs have been provided in respect of all costs incurred at the balance sheet date. No provision has been made in respect of future costs for ongoing cases. Provisions have been made for expected refunds of costs incurred. It has been noted that a new cost structure was put in place as a result of the Garda Síochána Ombudsman Commission.

##### **1.5. Pensions**

The pension costs charged in the financial statements represent the annual contribution payable by the Association during the year, and the proportion of annual contributions which are spread over the future service lives of the employees and officers.



## THE GARDA REPRESENTATIVE ASSOCIATION

### Notes to the Financial Statements for the year ended 31st December 2016

..... continued

<b>2.</b>	<b>Deposit interest, investment income and gains</b>	<b>2016</b>	<b>2015</b>
		<b>€</b>	<b>€</b>
	Bank and Building Society interest	1,157	34,958
	Return on managed investments	163,043	48,651
		<u>164,200</u>	<u>83,609</u>
	Less: Income Tax	(31,950)	(14,333)
		<u>132,250</u>	<u>69,276</u>
<b>3.</b>	<b>Administrative expenses</b>	<b>2016</b>	<b>2015</b>
		<b>€</b>	<b>€</b>
	Travel and subsistence	1,140,182	1,039,396
	Salaries and allowances	381,929	424,068
	Pension for staff and secretariat	194,374	190,195
	Personnel recruitment	72,526	-
	Training seminars	4,459	7,163
	Election costs	-	17,143
	Rent and service charges	162,560	167,650
	Rosters	156,751	58,467
	Pay campaign	300,472	-
	Consultancy fees	137,918	170,373
	Insurance	3,356	3,295
	IT, photocopier, and equipment maintenance	23,960	6,935
	Office maintenance	2,329	691
	Printing, postage, stationery, and telephone	129,461	118,981
	Audit and accountancy	28,229	28,229
	Bank charges	3,408	3,597
	Newspapers and journals	1,122	1,107
	Affiliation fees	2,380	2,398
	Light and heat	4,672	4,542
	Sundries	10,395	9,869
	Cleaning	18,549	17,255
	Depreciation	18,698	18,621
		<u>2,797,730</u>	<u>2,289,975</u>

# THE GARDA REPRESENTATIVE ASSOCIATION

## Notes to the Financial Statements for the year ended 31st December 2016

..... continued

4. Tangible assets	Leasehold	Computers	Office	Office	Total
	Improvements	Equipment	Furniture		
	€	€	€	€	€
<b>Cost</b>					
At 1st January 2016	383,767	43,339	45,963	82,465	555,534
Additions	-	5,410	-	-	5,410
At 31st December 2016	383,767	48,749	45,963	82,465	560,944
<b>Depreciation</b>					
At 1st January 2016	203,182	27,674	41,325	82,465	354,646
Charge for the year	11,513	5,974	1,211	-	18,698
At 31st December 2016	214,695	33,648	42,536	82,465	373,344
<b>Net book values</b>					
At 31st December 2016	169,072	15,101	3,427	-	187,600
At 31st December 2015	180,585	15,665	4,638	-	200,888

  

5. Investments	2016	2015
	€	€
Managed investment portfolio	5,762,861	5,634,675
AIB Fixed Term Deposit Account	333,230	332,601
EBS Fixed Term Account	2,094,960	2,094,907
	8,191,051	8,062,183

  

6. Debtors	2016	2015
	€	€
Subscriptions due	236,504	242,526
Debtors and prepayments	81,586	211,825
Garda Review Limited	142,972	140,472
	461,062	594,823

# THE GARDA REPRESENTATIVE ASSOCIATION

## Notes to the Financial Statements for the year ended 31st December 2016

..... continued

<b>7. Creditors</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Administrative expenses and accruals	226,686	210,147
Other creditor	1,790	-
Legal costs	466,518	599,090
	<u>694,994</u>	<u>809,237</u>
 <b>8. Reconciliation of movements in accumulated fund</b>	 <b>2016</b>	 <b>2015</b>
	<b>€</b>	<b>€</b>
(Deficit)/Surplus for the year	(300,343)	132,021
Opening accumulated fund	8,849,453	8,717,432
Closing accumulated fund	<u>8,549,110</u>	<u>8,849,453</u>



## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Statement of Responsibilities of the Central Executive Committee**

The rules of the Association require the Treasurer to prepare and submit to the Trustees who are required to report to the Central Executive Committee the financial statements for each financial year which give a true and fair view of the state of the affairs of the Association and of its surplus or loss for that year. In preparing these statements the Treasurer, Trustees and Committee are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Association will continue in business.

The rules of the Association also state that the Trustees shall be responsible for the proper administration of the funds under its control.

The Trustees of the Association shall meet with and receive the Auditors' Report and shall sign that report prior to its presentation to the Annual Delegate Conference.

These financial statements together with the Auditors' Report are to be contained in the Agenda to be presented by the Committee to the members at Annual Conference.

**THE GARDA REPRESENTATIVE ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2017**

**MERRY MULLEN**  
**Chartered Accountants and Registered Auditors**  
**18 Westland Square**  
**Pearse Street**  
**Dublin 2**

# **THE GARDA REPRESENTATIVE ASSOCIATION**

## **Contents**

	<b>Page</b>
Association Information	2
Auditors' Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes on the Financial Statements	6 - 9
Statement of Responsibilities of the Central Executive Committee	10



# **THE GARDA REPRESENTATIVE ASSOCIATION**

## **Association Information**

### **Trustees**



### **Auditors**

Merry Mullen  
Chartered Accountants & Registered Auditors  
18 Westland Square  
Pearse Street  
Dublin 2

### **Business Address**

5th Floor  
Phibsboro Tower  
Phibsboro  
Dublin 7

### **Bankers**

AIB Bank  
140 Lower Drumcondra Road  
Dublin 9

## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Auditors' Report to the Members of The Garda Representative Association**

We have audited the financial statements on pages 4 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

This report is made solely to the members of the Garda Representative Association, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' 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 Association and the Association's members as a body, for our audit work, for this report or for the opinions we have formed.

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

As described on page 10 the Treasurer is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the committee in the preparation of the financial statements, and whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the Association's affairs as at the 31st December 2017 and of its loss for the year then ended and have been properly prepared in accordance with accounting principles.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the Association. The financial statements are in agreement with the books of account.

  
for and on behalf of

**Merry Mullen**

**Chartered Accountants and Registered Auditors**

**18 Westland Square, Pearse Street**

**Dublin 2**

Date: 9.5.18

# THE GARDA REPRESENTATIVE ASSOCIATION

## Income and Expenditure Account for the year ended 31st December 2017

	Notes	2017 €	2016 €
<b>Income</b>			
Subscriptions		2,809,990	2,484,865
Deposit interest, investment income and gains (net of tax)	2	136,862	132,250
Accommodation and other grants		125,376	125,158
Commission and sundry income		411,473	438,106
Donation received		-	150,000
Reimbursements		37,000	-
		<u>3,520,701</u>	<u>3,330,379</u>
<b>Expenditure</b>			
Administrative expenses	3	2,769,854	2,797,730
Delegate conferences		153,326	230,396
Group illness and injury scheme		85,967	88,650
Legal costs		524,182	428,464
Diaries for members		63,204	59,788
Donations and presentations		26,804	25,694
		<u>3,623,337</u>	<u>3,630,722</u>
<b>(Deficit)/Surplus for the year</b>		<u>(102,636)</u>	<u>(300,343)</u>



# THE GARDA REPRESENTATIVE ASSOCIATION

## Balance Sheet as at 31st December 2017

	Notes	2017 €	2017 €	2016 €	2016 €
<b>Fixed Assets</b>					
Tangible assets	4		171,358		187,600
<b>Investments</b>	5		8,394,922		8,191,051
			8,566,280		8,378,651
<b>Current Assets</b>					
Debtors	6	751,478		461,062	
Cash at bank and in hand		686,825		494,206	
Stocks		10,062		10,296	
		1,448,365		965,564	
<b>Less: Current Liabilities</b>					
Creditors	7	1,118,060		694,994	
Scheme benefits due		450,111		100,111	
		1,568,171		795,105	
<b>Net Current (Liabilities)/Assets</b>			(119,806)		170,459
<b>Total Assets Less Current Liabilities</b>			8,446,474		8,549,110
<b>Financed by</b>					
<b>Accumulated Fund</b>	8		8,446,474		8,549,110

The financial statements were approved by the Trustees on 8.5.18 and the Central Executive Committee on 9.5.18.

# **THE GARDA REPRESENTATIVE ASSOCIATION**

## **Notes to the Financial Statements for the year ended 31st December 2017**

### **1. Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in respect of the Association's financial statements.

#### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention.

#### **1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements	-	3% straight line
Office equipment and computers	-	15% straight line

#### **1.3. Investments and investment income**

Investments held under management are carried in the financial statements at a valuation determined either on an individual investment basis or by category of investment. Managed investments of the Association held in fixed yield bonds are carried in the financial statements at the lower of current market valuation or at maturity principal, whereas investments held in marketable securities are carried in the financial statements at market valuation less deferred tax, with any gains or losses being dealt with through the Income and Expenditure Account.

Income from the managed investments of the Association held in fixed yield bonds is recognised on a day's accrued basis of the annual yield on the principal, and income on bank deposits is taken to income as earned on a day-to-day basis.

#### **1.4. Legal Costs**

All legal costs have been provided in respect of all costs incurred at the balance sheet date. No provision has been made in respect of future costs for ongoing cases. Provisions have been made for expected refunds of costs incurred. It has been noted that a new cost structure was put in place as a result of the Garda Síochána Ombudsman Commission.

#### **1.5. Pensions**

The pension costs charged in the financial statements represent the annual contribution payable by the Association during the year, and the proportion of annual contributions which are spread over the future service lives of the employees and officers.

# THE GARDA REPRESENTATIVE ASSOCIATION

## Notes to the Financial Statements for the year ended 31st December 2017

..... continued

<b>2. Deposit interest, investment income and gains</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Bank and Building Society interest	409	1,157
Return on managed investments	224,515	163,043
	224,924	164,200
Less: Income Tax	(88,062)	(31,950)
	136,862	132,250
<b>3. Administrative expenses</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Travel and subsistence	1,007,155	1,140,182
Supplementary travel & subsistence PAYE/PRSI costs	137,232	-
Salaries and allowances	457,735	381,929
Pension for staff and secretariat	30,175	194,374
Personnel recruitment	14,663	72,526
Training seminars	2,448	4,459
Strategic review	342,346	-
Rent and service charges	162,358	162,560
Rosters	3,143	156,751
Pay campaign	40,744	300,472
Consultancy fees	310,975	137,918
Insurance	3,560	3,356
IT, photocopier, and equipment maintenance	10,978	23,960
Office maintenance	21,589	2,329
Printing, postage, stationery, and telephone	139,134	129,461
Audit and accountancy	28,229	28,229
Bank charges	3,864	3,408
Newspapers and journals	1,143	1,122
Affiliation fees	2,422	2,380
Light and heat	5,027	4,672
Sundries	9,284	10,395
Cleaning	17,954	18,549
Depreciation	17,696	18,698
	2,769,854	2,797,730



# THE GARDA REPRESENTATIVE ASSOCIATION

## Notes to the Financial Statements for the year ended 31st December 2017

..... continued

4. Tangible assets	Leasehold Improvements	Computers	Office Equipment	Office Furniture	Total
	€	€	€	€	€
<b>Cost</b>					
At 1st January 2017	383,767	48,749	45,963	82,465	560,944
Additions	-	1,454	-	-	1,454
At 31st December 2017	383,767	50,203	45,963	82,465	562,398
<b>Depreciation</b>					
At 1st January 2017	214,695	33,648	42,536	82,465	373,344
Charge for the year	11,513	4,972	1,211	-	17,696
At 31st December 2017	226,208	38,620	43,747	82,465	391,040
<b>Net book values</b>					
At 31st December 2017	157,559	11,583	2,216	-	171,358
At 31st December 2016	169,072	15,101	3,427	-	187,600

5. Investments	2017 €	2016 €
Managed investment portfolio	5,966,483	5,762,861
AIB Fixed Term Deposit Account	333,479	333,230
EBS Fixed Term Account	2,094,960	2,094,960
	8,394,922	8,191,051

6. Debtors	2017 €	2016 €
Subscriptions due	224,309	236,504
Debtors and prepayments	379,477	81,586
Garda Review Limited	147,692	142,972
	751,478	461,062



# THE GARDA REPRESENTATIVE ASSOCIATION

## Notes to the Financial Statements for the year ended 31st December 2017

..... continued

<b>7. Creditors</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Administrative expenses and accruals	415,424	226,686
Other creditor	1,790	1,790
Legal costs	630,455	466,518
Tax payable on investments	39,161	-
Deferred tax on investments	31,230	-
	<u>1,118,060</u>	<u>694,994</u>
 <b>8. Reconciliation of movements in accumulated fund</b>	 <b>2017</b>	 <b>2016</b>
	<b>€</b>	<b>€</b>
Deficit for the year	(102,636)	(300,343)
Opening accumulated fund	8,549,110	8,849,453
Closing accumulated fund	<u>8,446,474</u>	<u>8,549,110</u>

## **THE GARDA REPRESENTATIVE ASSOCIATION**

### **Statement of Responsibilities of the Central Executive Committee**

The rules of the Association require the Treasurer to prepare and submit to the Trustees who are required to report to the Central Executive Committee the financial statements for each financial year which give a true and fair view of the state of the affairs of the Association and of its surplus or loss for that year. In preparing these statements the Treasurer, Trustees and Committee are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Association will continue in operation.

The rules of the Association also state that the Trustees shall be responsible for the proper administration of the funds under its control.

The Trustees of the Association shall meet with and receive the Auditors' Report and shall sign that report prior to its presentation to the Annual Delegate Conference.

These financial statements together with the Auditors' Report are to be contained in the Agenda to be presented by the Committee to the members at Annual Conference.

**Association of Garda Sergeants and Inspectors**

**Financial Statements for the year ended**

**31 December 2016.**

**Association of Garda Sergeants and Inspectors**

**Financial Statements  
for the year ended 31 December 2016**

**Contents**

	<b>Page</b>
Auditor's Report	<b>1</b>
Income and Expenditure account	<b>2</b>
Balance sheet	<b>3</b>
Notes to the accounts	<b>4</b>



**Association of Garda Sergeants and Inspectors**

**Auditors Report  
for the year ended 31 December 2016**

We have audited the foregoing financial statements in accordance with approved Auditing standards and have obtained all the information we consider necessary. The relevant financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland

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

In our opinion proper books of account have been kept by the Association and the financial statements, which are in agreement therewith, give a true and fair view of the state of the Association's affairs at 31 December 2016 and of its results for the period then ended.



---

**R. Brophy & Co,**  
Chartered Accountants  
& Registered Auditors,  
Merchamp House,  
Vernon Avenue,  
Clontarf,  
Dublin 3.

# Association of Garda Sergeants and Inspectors

## Income and Expenditure Account for the year ended 31 December 2016

	2016		2015	
	€	€	€	€
<b>Income</b>				
Subscriptions		782,823		789,919
Investment income		15,910		19,941
Rent and rates subsidy		43,006		41,728
Legal aid refund		86,992		-
Insurance scheme		27,971		28,186
Postage and telephone subsidy		15,100		12,037
Sundry income		3,768		4,089
Sponsorship		21,000		-
		<u>996,570</u>		<u>895,900</u>
<b>Expenditure</b>				
Salaries and superannuation	192,487		197,919	
Printing postage stationery and telephone	41,134		47,019	
Rent and rates	77,668		78,432	
Insurance schemes	124,982		125,815	
Branch committee refunds	116,371		113,089	
Allowance for meetings	54,529		45,514	
Branch Secretary Reports	6,300		5,550	
Travel Expenses (incl. staff, n. ex. and w.p.)	80,846		71,644	
Consultancy fees	21,821		4,560	
Audit and accountancy	7,380		7,380	
Representatives expenses	18,745		10,484	
Annual delegate conference	53,295		55,998	
Fraternal conference expenses	9,980		10,448	
Legal fees	56,610		65,965	
Media Box	34,800		36,134	
Maintenance and cleaning	4,758		3,222	
Equipment leasing	1,873		3,767	
Office equipment and information technology	12,210		9,118	
Seminars and courses	3,302		3,193	
Retirement Presentations	9,856		8,832	
Sundry expenses	8,795		9,983	
Donations	1,250		3,188	
Dail March	9,220		-	
		<u>(948,212)</u>		<u>(917,254)</u>
<b>Surplus of income/(expenditure)</b>		<u>48,358</u>		<u>(21,354)</u>

**Association of Garda Sergeants and Inspectors**

**Balance Sheet  
as at 31 December 2016**

		<b>2016</b>		<b>2015</b>	
	<b>Notes</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Current Assets</b>					
Stocks		3,858		5,566	
Investments	<b>2</b>	41,344		41,344	
Cash on deposit		1,436,813		1,369,987	
		<u>1,482,015</u>		<u>1,416,897</u>	
<b>Current Liabilities</b>					
Amounts payable	<b>3</b>	<u>53,627</u>		<u>36,867</u>	
<b>Net Current Assets</b>			<u>1,428,388</u>		<u>1,380,030</u>
<b>Total Assets Less Current Liabilities</b>			<u><u>1,428,388</u></u>		<u><u>1,380,030</u></u>
 <b>Financed By :</b>					
<b><u>Accumulated reserves</u></b>					
<b>Opening reserves</b>			1,380,030		1,401,384
Surplus of income/(expenditure)			48,358		(21,354)
<b>Closing reserves</b>			<u><u>1,428,388</u></u>		<u><u>1,380,030</u></u>

**Notes to the Accounts  
for the year ended 31 December 2016.**

**1. Accounting Policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.3. Investments**

Current asset investments are at the lower of cost and net realisable value.

<b>2. Current asset investments</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Prize bonds	41,344	41,344
	<u>          </u>	<u>          </u>
<b>3. Current Liabilities</b>	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Accruals and deferred income	53,627	36,867
	<u>          </u>	<u>          </u>



**Association of Garda Sergeants and Inspectors**

**Financial Statements for the year ended**

**31 December 2017.**

**Association of Garda Sergeants and Inspectors**

**Financial Statements  
for the year ended 31 December 2017**

**Contents**

	<b>Page</b>
Auditor's Report	<b>1</b>
Income and Expenditure account	<b>2</b>
Balance sheet	<b>3</b>
Notes to the accounts	<b>4</b>

**Association of Garda Sergeants and Inspectors**

**Auditors Report  
for the year ended 31 December 2017**

We have audited the foregoing financial statements in accordance with approved Auditing standards and have obtained all the information we consider necessary. The relevant financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland

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

In our opinion proper books of account have been kept by the Association and the financial statements, which are in agreement therewith, give a true and fair view of the state of the Association's affairs at 31 December 2017 and of its results for the period then ended.

---

**R. Brophy & Co,**  
Chartered Accountants  
& Registered Auditors,  
Merchamp House,  
Vernon Avenue,  
Clontarf,  
Dublin 3.

7 February 2018

# Association of Garda Sergeants and Inspectors

## Income and Expenditure Account for the year ended 31 December 2017

	2017		2016	
	€	€	€	€
<b>Income</b>				
Subscriptions		914,657		782,823
Investment income		4,299		12,691
Rent and rates subsidy		41,780		43,006
Legal aid refund		14,116		86,992
Insurance scheme		28,127		27,971
Postage and telephone subsidy		14,364		15,100
Sundry income		1,937		3,768
Sponsorship		-		21,000
		<u>1,019,280</u>		<u>993,351</u>
<b>Expenditure</b>				
Salaries and superannuation	221,162		184,918	
Printing postage stationery and telephone	50,581		41,134	
Rent and rates	76,828		77,668	
Insurance schemes	131,459		124,982	
Branch committee refunds	128,617		116,371	
Allowance for meetings	61,871		54,529	
Branch Secretary Reports	4,800		6,300	
Travel Expenses (incl. staff, n. ex. and w.p.)	75,052		80,846	
Consultancy fees	35,446		21,821	
Audit and accountancy	7,380		7,380	
Representatives expenses	17,057		26,314	
Annual delegate conference	61,639		53,295	
Fraternal conference expenses	5,381		9,980	
Legal fees	89,575		56,610	
Media Box	48,143		34,800	
Maintenance and cleaning	3,770		4,758	
Equipment leasing	3,069		1,873	
Office equipment and information technology	9,411		12,210	
Seminars and courses	2,876		3,302	
Retirement Presentations	7,876		9,856	
Sundry expenses	8,588		8,795	
Donations	4,250		1,250	
Dail March	-		9,220	
		<u>(1,054,831)</u>		<u>(948,212)</u>
<b>Surplus of income/(expenditure)</b>		<u>(35,551)</u>		<u>45,139</u>



# **Association of Garda Sergeants and Inspectors**

## **Balance Sheet as at 31 December 2017**

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Current Assets</b>					
Stocks		3,650		3,858	
Prepayments		31,650		-	
Investments	<b>2</b>	91,344		41,344	
Cash on deposit		1,298,079		1,414,769	
		<u>1,424,723</u>		<u>1,459,971</u>	
<b>Current Liabilities</b>					
Amounts payable	<b>3</b>	<u>53,930</u>		<u>53,627</u>	
<b>Net Current Assets</b>			<u>1,370,793</u>		<u>1,406,344</u>
<b>Total Assets Less Current Liabilities</b>			<u><u>1,370,793</u></u>		<u><u>1,406,344</u></u>
 <b>Financed By :</b>					
<b><u>Accumulated reserves</u></b>					
<b>Opening reserves</b>			1,406,344		1,361,205
Surplus of income/(expenditure)			(35,551)		45,139
<b>Closing reserves</b>			<u><u>1,370,793</u></u>		<u><u>1,406,344</u></u>

**Notes to the Accounts  
for the year ended 31 December 2017.**

**1. Accounting Policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.3. Investments**

Current asset investments are at the lower of cost and net realisable value.

<b>2. Current asset investments</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Prize bonds	91,344	41,344
	<u>          </u>	<u>          </u>
<b>3. Current Liabilities</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Accruals and deferred income	53,930	53,627
	<u>          </u>	<u>          </u>