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Form AR21

Annual return for a trade union

Trade Union and Labour Relations (Consolidation) Act 1992



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Trade Union's details

Name of Trade Union:

The Confederation of British Surgery

Year ended:

31 December 2019

List number:

830T

Head or Main Office address:

Current Registered Address:
25 Hall Garth Lane
West Ayton
Scarborough

Has the address changed during the year to which the return relates?

Yes

No

✓

(Tick as appropriate)

Website address (if available)

www.cbsgb.co.uk

General Secretary:

None in post during 2019

Telephone Number:

Contact name for queries regarding the completion of this return:

Helen Crookes

Telephone Number:

07551 538035

E-mail:

admin@cbsgb.co.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.

The address to which returns and other documents should be sent are:

-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.

Return of members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	53			1	54
Female	11				11
Total					A 65

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

65

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

0

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

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
Professor John MacFie	President
Nigel Mercer	Vice President
Helen Crookes	Membership & Admin Manager – not employed by CBS (Position began end Sept 2019)

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		3,651
From Members: Other income from members (specify)		
Seminar fees (subsequently refunded due to cancellation)		1,725
Total other income from members		1,725
Total of all income from members		5,376
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	5,376
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		8,049
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	8,049
Surplus (deficit) for year		(2,673)
Amount of general fund at beginning of year		(5,946)
Amount of general fund at end of year		(8,619)

Analysis of income from federation and other bodies and other income
(see notes 19 and 20)

Description	£	£
Federation and other bodies	0	0
Total federation and other bodies		
Other income	0	0
Total other income		0
Total of all other income		0

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	0
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	0

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

Fund 3		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 21 to 23)

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

Fund 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 to 23)

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

Fund 7		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
Total expenditure			
Surplus (deficit) for year			
Amount of political fund at beginning of year			
Amount of political fund at the end of year (as Balance Sheet)			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

Political fund account 2		To be completed by trade unions which act as components of a central trade	
Income	Contributions and levies collected from members on behalf of central political fund	£	
	Funds received back from central political fund	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure			
Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		£	
Administration expenses in connection with political objects (specify)		£	
Non-political expenditure		£	
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of			
Amount remitted to central political fund			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

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

Political fund account expenditure (a)

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

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

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

[illegible]

Political fund account expenditure (b)

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

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

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

[illegible]

Political fund account expenditure (c)

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

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

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

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

Political fund account expenditure (d)

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

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

[illegible]

Political fund account expenditure (e)

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

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

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

[illegible]

Political fund account expenditure (f)

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

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

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

[illegible]

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

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

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

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	<div>£</div>	
Auditors' fees		1,500
Legal and Professional fees		700
Occupancy costs		
Stationery, printing, postage, telephone, etc.		2,017
Expenses of Executive Committee (Head Office)		2,132
Expenses of conferences		
Other administrative expenses (specify)		
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Refund of seminar fees		1,700
Total		8,049
Charged to:	General Fund (Page 3)	8,049
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		8,049

Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

(see notes 47 and 48)

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Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
901	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		15,327
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		15,327
	Total assets		15,327
	General fund (page 3)		(8,619)
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
(1,597) (4,750)	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		(250)
	Accrued expenses		(1,500)
	Provisions		
	Other liabilities		
	Deferred income - membership subscriptions		
	advance due within 1 year		(1,996)
	due after 1 year		(20,200)
	Total liabilities		(23,946)
	Total assets		15,327

Fixed assets account

(see notes 53 to 57)

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

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES ☐

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	5,376		5,376
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	5,376		5,376
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	8,079		8,049
Funds at beginning of year (including reserves)	(5,946)		(5,946)
Funds at end of year (including reserves)	(8,619)		(8,619)
Assets			
Fixed Assets			
Investment Assets			
Other Assets			15,327
Total Assets			15,327
Liabilities			
Total Liabilities			(23,946)
Net assets (Total Assets less Total Liabilities)			(8,619)

Information on Industrial action ballots

(see notes 74 to 80)

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

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

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

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

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

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

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

- A: terms and conditions of employment, or the physical conditions in which any workers are required to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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

Industrial Action 1

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

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

Notes to the accounts

(see notes 82 and 83)

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



Please see attached accounts

Accounting policies
(see notes 84 and 85)

Please see attached accounts

Signatures to the annual return
(see notes 86 and 87)

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

<p>Secretary's Signature: Executive Council Member (Incoming President as at 15 September 2020)</p> <div style="text-align: center; margin-top: 20px;">  </div> <p>Name: Mark Henley</p> <p>Date: 28.09.2020</p>	<p>Chairman's Signature: (or other official whose position should be stated)</p> <div style="text-align: center; margin-top: 20px;">  </div> <p>Name: John MacFie, CBS President</p> <p>Date: 16.09.2020</p>
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Checklist

(see notes 88 and 89)
(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 to 96)

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

- ~~1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)~~

~~Please explain in your report overleaf or attached.~~

- ~~2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:~~

- ~~a. kept proper accounting records with respect to its transactions and its assets and liabilities; and~~
~~b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.~~

~~(See section 36(4) of the 1992 Act set out in note 92)~~

~~Please explain in your report overleaf or attached.~~

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

~~In our opinion the financial statements:~~

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

Auditor's report (continued)

Please see audit report within attached accounts.

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">Ashby Barry Coulsons</div>	
Name(s):	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">ASHBY BERRY COLLSON'S LTD</div>	
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">CHARTERED ACCOUNTANTS AND REGISTERED AUDITOR</div>	
Address(es):	<div style="border: 1px solid black; padding: 5px; min-height: 60px;">2 BELGRAVE CRESCENT SCARBOROUGH NORTH YORKSHIRE YO11 1UB</div>	
Date:	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">29 SEPTEMBER 2020</div>	
Contact name for enquiries and telephone number:	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">MRS ANNE MEAD 01723 364141</div>	

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

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

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate
Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

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)[illegible]


Membership audit certificate
Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES

If "NO" Please explain below:

Signature	
Name	Mark Henley
Office held	Executive Council Member (Incoming President as at 15/09/2020)
Date	28 September 2020

AR21: Points to

Deadlines

Return must be submitted within 5 months after the union year ends

Statement to members must be submitted within 8 weeks of the submission of the AR21

Signatures

A hard copy of the AR21 must be submitted with original signatures

Auditor's report

Pages 24-25 must be completed. Your auditors must clearly state:

- it gives a true and fair view of your union's financial affairs
- it has been prepared in Accordance with the requirements of the 1992 Act

Summary sheet

The summary sheet on page 17 must always be completed and must be consistent with the figures in the body of the return

Return of officers

Must be completed showing the officers in post at the end of the reporting period.

The schedule of officers must be completed even if there has been no change

Rule book

The AR21 must be accompanied by a copy of your organisation's rules or constitution, for the required period covered by the return.

MAC

The Membership Audit Certificate (MAC) should accompany the AR21 on submission to this office

Branch funds

All branch funds must form part of the overall figures on page 17

All completed returns should be sent to:
Certification Office, Fleetbank House, Lower Ground, 2-6 Salisbury Square,
London, EC4Y 8JX

remember

Every trade union is required by law to complete this return. The refusal or wilful neglect to perform this duty is a criminal offence.

Guidance on completion

Please read these notes carefully as you complete the form. If you are unsure about any aspect of the form please contact the certification office for advice.

General

1. Unless the union has been authorised to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, **and at any event before 1 June**.
2. As long as the period is the same and there is no reduction in the amount of information supplied, a union incorporated under the Companies Act may submit with the return a copy of its accounts prepared under the Companies Act providing pages 1,2,9,11,16,17,18,19,20,21,23,24 and 25 of the return are completed. Where the Companies Act return does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided and signed on pages 24 and 25 of the return. The summary sheet on page 17 must also be completed.
3. The accounts must, in accordance with the Act, give a true and fair view of the matters to which they relate.
4. The accounts and AR21 of a trade union working through branches (i.e. not a federation of autonomous bodies) should include the transactions, assets and liabilities of **all the branches**.
5. Any negative values should be clearly indicated by placing the entry in brackets.
6. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.
7. The summary sheet on page 17 **must** be completed.
8. A copy of the rules in force at the end of the year to which this return relates must be submitted with this form even if the rules have not yet been altered since the previous rule book was submitted. This is a statutory requirement and the Certification Officer has no authority to waive this provision.
9. Please print this form single-sided only. Do not staple the pages.

Guidance on completion of return of members and officers

(Page 2)

10. The figure required is for **all members** and includes classes of members who may not pay contributions but who are members under the rules.
11. Authorised address means the members home address or any other address, which the member has requested the trade union in writing to treat as his/her postal address.
12. The Act defines officer as including any member of the governing body of the union and any trustee of any fund applicable for the purposes of the union.

Guidance on completion of general fund

(Page 3)

13. If separate funds are maintained in respect of particular benefits or objects of the union (including any political fund) pages 6 to 9 should be completed in respect of those funds and the contributions, benefits, etc. appropriate to those funds excluded from the General Fund. If you require more space for more funds please copy a blank sheet and attach as an additional sheet.

14. Please give details of all other income (income which is not from members or investments) including from "Federations" and other bodies on page 4. Amounts received in respect of transfers of engagements of other unions should be included in other income.
15. The figure for investment income must be the total of income from investments listed at page 12 and credited to this fund.
16. Expenditure on benefits to members must include all monies paid under the expenditure headings listed at page 5.
17. Expenditure on administrative expenses must include all expenditure not included under "benefit expenditure" or expenditure on "Federation and other bodies".
18. Amount of fund at beginning of year: In all cases where this figure is not identical to the "end of year" figure given on the previous year's return an explanation must be provided.

Guidance on completion of federation and other bodies and "other income" analysis (page 4)

19. Please list here details and amounts of any income included as "Federation and other bodies" at page 3.
20. Please list here details and amount of any income included as "other income" at page 3.

Examples of other income which may be listed here are:

- Profit on sale of fixed assets/investments
- Transfer from other funds
- Refunds of tax/VAT
- Commission and income from sales of publications, etc.
- Amounts received in respect of transfers of engagements of other unions

Guidance on completion of analysis of benefit expenditure (page 5)

21. The total should agree with the figure quoted in General Fund (page 3) and exclude those funds shown on pages 6 to 8.
22. The benefit expenditure should be allocated to the following headings:

Representation – Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Representation – Non Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Communications

This heading covers the costs incurred in the provision of such items as Magazines, Journals, Newsletters, Internet, Diaries, Publications.

Advisory Services

This heading includes Telephone Help Lines, Financial, Superannuation and Tax Advice, Stress Counselling.

Dispute Benefits

Other cash Payments

This heading includes welfare, hardship, educational grants where entitlement is determined at the discretion of a committee/individual within set guidelines. The heading also includes unemployment, sickness, accident benefits, etc. and related insurance premiums where entitlement is established by a set of pre-determined and published conditions.

Education and Training Services**Negotiated Discount Schemes**

This heading includes any costs involved in the provision of discount services e.g. Countdown, Motor Services, Holiday/Travel Schemes, Loans, Mortgages, Wills.

Salary Costs

This heading includes the salary costs, where they can be identified, of staff involved in the provision of benefits to members but where not included in above.

Other Benefits and Grants

This heading includes any other benefits and grants not listed above.

23. The cost of overheads, other than identifiable staff costs, should not be included in this analysis.

Guidance on completing political fund accounts

(Page 9 to 9vii)

24. A trade union can include the furtherance of political objects among its objects providing it has adopted political fund rules through a ballot approving a resolution allowing expenditure on such objects. Those rules must be approved by the Certification Officer, as must the rules governing ballots approving these objects.
25. Where a union has expenditure or income which relates to its Political Fund the amounts should be itemised here and excluded from other accounts including analysis of administrative expenses at page 10.
26. Other income should include Political Funds income received in respect of transfers of engagements of other unions.
27. Most unions with political funds will only need to complete 'Political Fund 1'. However, where a union is affiliated to another trade union and collects political fund contributions on behalf of that union 'Political Fund 2' must be completed.
28. Expenditure can be made from the political fund account on non-political objects, and to other funds of the union.
29. Three sets of membership figures are required: the total number of members contributing to the Political Fund; the total number of members not contributing to the Political Fund (this will include those who are not required to contribute, those who have completed exemption notices and those in Northern Ireland who are not required to contribute to the Political Fund); and the total number of members who have completed exemption forms to opt out of contributing to the Political Fund.
- The number of members at end of year contributing to the political fund added to the number of members at end of year not contributing to the political fund should sum to the total number of members at end of the year reported on page 2 (see notes 10 and 11).
30. If the union spent more than £2,000 from its Political Fund during the period it must complete pages (9i) to (9vii).
31. A union is required to provide particular information in relation to each category of spending as set out in section 72(1) (a) to (f) of the 1992 Act.

(a) on any contribution to the funds of, or on the payment of expenses incurred directly or indirectly by, a political party (page (9i) of the AR21)

(b) on the provision of any service or property for use by or on behalf of any political party (page (9ii) of the AR21)

(c) 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 (page (9iii) of the AR21)

(d) on the maintenance of any holder of a political office (page (9iv) of the AR21)

(e) 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 (page (9v) of the AR21)

(f) 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 (page (9vi) of the AR21).

32. In addition, unions are required to provide information for expenditure from the political fund, not falling within section 72(1). The information should provide the total amount paid to each party, organisation or candidate (as appropriate) within each category (page (9vii) of the AR21).

33. In the Explanatory Notes to the Trade Union Act 2016 the Government explained the reporting requirements as follows:

- (i). "The required information for each category is different depending on the category. So for section 72(1) (a), (b) or (e), which covers the provision of funds or the provision of a service or property to a political party or the holding of a conference or a meeting which is connected to a political party, the information to be given is the name of each political party to which money is paid and the total amount for the year. Therefore if, in one year, a union pays for its members to attend a Labour Party conference and then also pays for members to attend a different Labour Party meeting, then the union should provide the total expenditure on all conferences and meetings and say that the monies were paid to the Labour Party. If, in the same year, a union also pays for members to attend conferences or meeting for another political party, then the union must provide the name of that political party and the total annual spend on conferences and meetings for that party.
- (ii). Expenditure under section 72(1) (c) of the 1992 Act relates to spending on elections to a political office and in particular on the registration of electors, the candidature of a person or the holding of any ballot. The information unions should provide here is the information about the election concerned (for example, the local council elections in May 2016) and the name of each political party or organisation to which monies are paid. So, for example, for the registration of voters, payment may be made to an organisation which campaigns to increase electoral registration. In those circumstances the unions must provide the name of the organisation and the total amount per annum paid to that organisation. If money is given directly to a candidates' office, then the name of the candidate should be provided (see section 32ZB(4)(iii)).
- (iii). Where under section 72(1)(c) money is spent in general on candidates of a particular party, for example in a General Election, there will be no need to provide the names of all the candidates, but rather just the name of the political party or organisation, and again the total amount spent on each political party or organisation. That information may have already been provided under subsection 32ZB (4) (i) or (ii), in which case, it need not be provided again. The union must provide the total amount of any other expenditure under this category not already covered.

- (iv). The category of spending in section 72(1)(d) relates to spending on the maintenance of a political office. For this category, unions should provide details of the names of the holders of the office and the total amount spent on each per annum.
- (v). For spending under section 72(1)(f) - the production and distribution of materials etc. which seek to persuade people to vote or not to vote for a political party or candidate, unions must provide the details of the organisation which may have received monies for these purposes and the total amount paid to each one (section 32ZB(6)(a)). Where money is not paid to an organisation, but monies are spend to persuade people to vote or not to vote for a particular candidate or party, then unions should give the details of each party or candidate being supported or not being supported as the case may be, and again, the total spend on each per annum. If that information has already been provided under section 32ZB (6) (a) then it does not need to be provided again.
- (vi). Finally unions should also provide details of any other expenditure from the political fund which falls outside the categories in section 72(1). The union must provide information about the nature of each cause or campaign which is being funded and the total amount paid to each one per annum. The union must also provide details of any organisation to which monies were paid (if not already covered by details of the cause or campaign), and the total amount paid to each one. The total of any other expenditure not already covered must be provided. Therefore, if a union provides money to a charitable organisation, that donation would be covered under this category."

Guidance on completion of analysis of administration expenses

(page 10)

- 34. "Remuneration and Expenses of Staff" should include salaries and wages, expenses, accrued holiday pay, redundancy pay, other termination payments, national insurance, and all pension/superannuation contributions.
- 35. "Occupancy Costs" should include rents paid, rates, insurance, gas, electricity, water, fuel, general repairs and renewals.

Officials' salaries and benefits

(page 11)

- 36. The positions concerned are those of president, general secretary and each member of the executive.
- 37. Details are to be provided of salary and all other benefits paid from trade union funds.
- 38. For the purpose of this return benefits are:
 - (i). those designated as "taxable" benefits by the Inland Revenue.
 - (ii). pension/superannuation arrangements (see Notes 41-45).
 - (iii). redundancy and other termination payments (see Note 46).
- 39. Information is required of individual benefits with a value in excess of £100 in one accounting period.
- 40. If salaries and benefits are not paid in respect of the president, general secretary or member of the executive committee a nil return is required.

Pension Contributions

- 41. Where contributions are paid from union funds into a defined contributions scheme in relation to the officials identified at Note 38, the amounts must be declared.
- 42. If the union operates a defined benefits scheme in relation to the officials at Note 36 please contact the Certification Office for advice on how such benefits should be recorded.

43. Where life assurance protection is included in the pension scheme the figure inserted in the pension column should include any additional contribution paid in respect of this cover.
44. Where life assurance protection is provided through an arrangement separate from the pension scheme the figure paid in respect of this cover should be included in the "Benefits" column and the description column should be annotated to this effect.
45. Some pension schemes operate an opt out clause from the State Earnings Related Pensions Scheme (SERPS). The level of employer's national insurance contributions reflect whether the scheme provides a benefit in place of part of the state benefit scheme or are paid a benefit in addition to the state benefit. It is important therefore that the correct figure for employer's national insurance contribution is provided.

Redundancy and Termination Payments

46. These are payments or other benefits (including payments of salary, or in lieu of salary) made to an officer mentioned in Note 36 in connection with the termination of his/her office. Where the payment or other benefit is provided at or about the same time as the termination, or in the financial year covered by the return, the full value should be shown. If the payment or other benefit is not fully provided in that year, a description of the payment or other benefit to be provided for future years should also be shown. The cost associated with such commitments need not be shown in subsequent years in this table.

Guidance on completion of analysis of investment income

(page 12)

47. Income from Unit Trusts and Investment Trusts should be included as dividends from equities.
48. Income from Government Securities includes interest paid on Government Stock and money deposited in Government Securities.

Guidance on completion of balance sheet

(page 13)

49. Fixed assets should be included as at page 14.
50. Investments should be quoted as at page 15.
51. The following should be shown as a note to the accounts, if not otherwise indicated:
 - (i). particulars of any monies owing to the union in respect of loans (including overdrafts) which are secured on the assets of the union;
 - (ii). the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;
 - (iii). where practicable, the aggregate amount or estimated amount if it is material, of;
 - i. contracts for capital expenditure, so far as not provided for; and
 - ii. capital expenditure authorised by the governing body of the union which has not been contracted for;
 - (iv). if the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
 - i. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - ii. in the case of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the basis of valuation used by them.

52. Revaluation reserve: where there is an increase in the value of this fund compared to the previous year this should be shown in the "other income" category on the Summary Sheet on page 17. Likewise any decrease should be shown in the "total expenditure" category on the Summary Sheet.

Guidance on completion of fixed assets account

(page 14)

53. Any amount, if material, set aside to provisions other than provisions for depreciation, renewals or diminution in value of assets should be shown separately. Similarly, any amount, if material, which had been set aside for such provisions, but which is no longer required for those provisions should also be shown separately.
54. Any amount charged to revenue to provide for renewal of fixed assets should be shown separately, whether or not any amount is also charged to provide for depreciation or diminution in value of those assets.
55. If depreciation or replacement of fixed assets is provided for by some method other than a depreciation charge or provision for renewals, the method by which it is provided should be stated by way of a note if not otherwise shown. If no provision is made, this should also be shown as a separate note.
56. Under "Costs or Valuation" in the Fixed Assets Account there should be entered the cost of acquisition or, if an asset stands in the union's books at a valuation, the amount of the valuation. If in respect of any asset the figures relating to the period before the end of the financial year covered by the return cannot be obtained without unreasonable expense or delay the net amount at which the asset stood at that date may be entered with an explanatory note. Where assets are entered at a valuation the headings should be amplified or amended as appropriate.
57. The following should be shown as notes to the accounts, if not otherwise indicated. If the amounts at which fixed assets are shown are arrived at by reference to a valuation;
- (i). the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - (ii). in the cases of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the bases of the valuation used by them.

Guidance on completion of analysis of investments

(page 15)

58. The market value of investments should be stated where these are different from the figures quoted on the balance sheet.
59. Where a trade union wholly owns or has a controlling interest in a company, information should be provided on page 16.

Guidance on completion of analysis of investment

(controlling interests)

(page 16)

60. State the names and company registration numbers of all relevant companies in which the union has a controlling interest. Companies limited by both guarantee and otherwise should be shown.

61. The questions about shareholdings are not relevant in the case of companies limited by guarantee.

Guidance on completion of summary sheet

(page 17)

62. The summary sheet is intended to assist in providing a simplified overview of the financial position of the organisation. It will primarily be used as the source for the information in the Certification Officer's annual report, and as a source for comparative year-on-year analysis. It does not replace any information required in the annual return which must be completed in full.
63. The figures in the summary report must agree with the figures presented elsewhere in the annual return.
64. In order for the figures on the Summary Sheet to balance the following must be correct:
- i. $\text{Funds at beginning of year} + \text{Total income} - \text{Total expenditure} = \text{Funds at end of year}$
 - ii. $\text{Total Assets} - \text{Total Liabilities} = \text{Net Assets}$
 - iii. $\text{Funds at end of year} = \text{Net Assets}$
65. The "Total Income" figure for each set of funds must be the sum of the sources of income set out on the Summary Sheet. It should incorporate any increase by revaluation of assets, as noted in the Balance Sheet on page 13 (see also Notes 52 and 66).
66. The "Other Income" heading should be used to account for income received from sources other than members and investments, including recognised gains. Recognised gains include revaluation of assets and other changes in the value of assets which are not offset by an equal change in liabilities.
67. Under "Expenditure" include any decreases noted in the revaluation reserve on page 13 (the Balance Sheet).
68. "All Funds Other Than Political Funds" must include the General Fund on page 3 and any other funds referred to on pages 6 to 8 or any pages supplementary to them. The figures entered in this column must match those on pages 3 and 6-8.
69. "Political Funds" figures (if any) must match the figures entered on page 9.
70. "Funds at Beginning of Year" will be the sum of those funds reported in the previous return to this Office, plus or minus any adjustments made subsequently. For unions for which this is the first return, this figure will be the sum of those funds held by the union at the beginning of the period covered by this return.
71. The "Funds At End of Year" figure must be the sum of "Total Income" and "Funds At Beginning of Year" less "Total Expenditure".
72. The "Total Assets" figure must be the total of: "Fixed Assets", "Investment Assets" and "Other Assets" (the figures entered above it).
73. "Liabilities" must be the total of "Total Assets" less "Funds At End of Year".

Guidance on completion of information on industrial action ballots

(pages 18 to 19)

74. If a trade union held a ballot during any return period in respect of industrial action, the union must provide in this page (and using additional sheets if required) the information about the result of the ballot which it is also required to provide to members and employers under section 231 of the 1992 Act.

75. If one ballot paper contains two questions or more, for example a question on strike action and another question on action short of strike action, each question needs to be reported separately as a different ballot.
76. For each ballot, indicate whether or not section 226(2B) of the 1992 Act applies. If section 226(2B) does apply, please answer the following question: “were the number of individuals answering “Yes” to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y/N”

Please note that the relevant statutory provisions are as follows:

Section 226 (2) of the 1992 Act

77. (2A) In all cases, the required number of persons for the purposes of subsection (2)(a)(iii) is the majority voting in the ballot.
78. (2B) There is an additional requirement where the majority of those who were entitled to vote in the ballot are at the relevant time normally engaged in the provision of important public services, unless at that time the union reasonably believes this not to be the case.
79. (2C) The additional requirement is that at least 40% of those who were entitled to vote in the ballot answered “Yes” to the question.
80. (2D) In subsection (2B) “important public services” has the meaning given by regulations made by statutory instrument by the Secretary of State.

Statutory Instrument

The relevant provisions on the meaning of “important public services” are in the following statutory instruments which can be found on the [government legislation website](#).

The Important Public Services (Health) Regulations 2017 No. 132

The Important Public Services (Education) Regulations 2017 No. 133

The Important Public Services (Fire) Regulations 2017 No. 134

The Important Public Services (Transport) Regulations 2017 No. 135

The Important Public Services (Border Security) Regulations 2017 No. 136

Guidance on completion of information on industrial action

(pages 20 to 21)

81. If the members of a trade union have taken any industrial action in response to inducement by the union during the period, information about the action taken must be recorded here (and using additional sheets if required). Where there has been continuous industrial action, please record as one entry with a start and end date. The end date should be the last date of the reporting period if the action was ongoing at that point. If industrial action consists of both strike action and action short of a strike, each instance needs to be reported separately as different industrial action.

Guidance on completion of “notes to the accounts”

(page 22)

82. There should, if it is not otherwise shown, be stated by way of note to the accounts every material respect in which items shown in the accounts are affected:
- (i). by transactions of an exceptional or non-recurrent nature including any transfer of funds pursuant to an order of the Certification Officer under Section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992; or arising from, or in consequence of, a complaint made to the Certification Officer under that section, or
 - (ii). by any change in the basis of accounting.
83. The following should be shown as a note to the accounts, if not otherwise indicated:

- (i). particulars of any monies owing by the union in respect of loans (including overdrafts) which are secured on the assets of the union;
- (ii). the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;
- (iii). where practicable, the aggregated amount or estimated amount if it is material, of;
 - i. contracts for capital expenditure, so far as not provided for, and
 - ii. capital expenditure authorised by the governing body of the union which has not been contracted for;
- (iv). if the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
 - i. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values; and
 - ii. in the cases of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the bases of valuation used by them.

Guidance on accounting policies

(page 23)

- 84. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position must be shown here.
- 85. Accounting policies mainly comprise of the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the revenue accounts and for determining the amounts which material items should be stated in the Balance Sheet.

Signatures to the annual return

(page 23)

- 86. The return must be signed by two officers of the union who normally should be the Secretary and the Chairman (a person should not sign in more than one capacity).
- 87. The return must be professionally audited and signed on page 21 (see note 91 for the only cases where lay auditors can be used).

Checklist notes

(page 23)

- 88. A copy of the rules in force at the end of the period to which the return relates must be provided, even where there have been no changes to the rules since the last return was made. This is a statutory requirement. The Certification Officer has no power to waive this provision.
- 89. **The form should be submitted on single-sided paper with no staples.**

Auditors

(page 24 & 25)

- 90. A trade union shall in respect of each accounting period appoint an auditor or auditors to audit the accounts contained in the annual return. A person is not qualified to be the auditor or one of the auditors unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989.

91. Two or more persons who are not qualified may act as auditors of a trade union in respect of an accounting period if:
- (i). the receipts and payments in respect of the union's last preceding accounting period did not in the aggregate exceed £5,000;
 - (ii). the number of its members at the end of that period did not exceed 500;
 - (iii). the value of its assets at the end of that period did not in the aggregate exceed £5,000, and
 - (iv). they are not officers or employees of the union.
- Note: The above requirements in respect of lay auditors is a statutory provision of the 1992 Act. The Certification Officer has no powers to amend any aspect of the above.

Auditor's report

(page 24 & 25)

92. **Section 36 of the 1992 Act provides as follows:**

36. Auditors' report

- (1) The auditor or auditors of a trade union shall make a report to it on the accounts audited by him or them and contained in its annual return.
- (1A) The report shall state the names of, and be signed by, the auditor or auditors.
- (2) The report shall state whether, in the opinion of the auditor or auditors, the accounts give a true and fair view of the matters to which they relate.
- (3) It is the duty of the auditor or auditors in preparing their report to carry out such investigations as will enable them to form an opinion as to –
 - (a) whether the trade union has kept proper accounting records in accordance with the requirements of section 28.
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section, and
 - (c) whether the accounts to which the report relates agree with the accounting records.
- (4) If in the opinion of the auditor or auditors the trade union has failed to comply with section 28, or if the accounts do not agree with the accounting records, the auditor or auditors shall state that fact in the report.
- (5) Any reference in this section to signature by an auditor is, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by an individual authorised to sign on its behalf.

Section 28 of the 1992 Act provides as follows:

28. Duty to keep accounting records

- (1) A trade union shall –
 - (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and
 - (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.
- (2) Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection (1)(a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.

Section 32(3)(a) of the 1992 Act provides as follows: