

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	NASUWT		
Year ended:	31 December 2022		
List no:	167T		
Head or Main Office address:	Hillscourt		
	Rose Hill		
	Rednal		
	Birmingham		
Postcode	B45 8RS		
Website address (if available)	www.nasuw.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Dr Patrick Roach		
Telephone Number:	0121 453 6150		
Contact name for queries regarding the completion of this return	Mrs Sarah Haarhoff		
Telephone Number:	0121 453 6150		
E-mail:	finance@mail.nasuw.org.uk		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification

Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

*Done
11/6/23*

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

Done
1/6/23

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
	282,491	12,554		1,919	296,964
Total	282,491	12,554		1,919	A 296,964

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

272,626

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

14,451

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
Ex President	Phil Kemp	Angela Butler	07 April 2023
President	Angela Butler	Rosemary Carabine	07 April 2023
Senior Vice President	Rosemary Carabine	Rashida Din	07 April 2023
Junior Vice President	Rashida Din	Wayne Broom	07 April 2023

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

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1/6/23

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Reported in a separate list	

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Officers in post

(see note 12)

a complete list of all officers in post at the end of the year to which this r

Name of Officer	Position held	Start date
Phil Kemp	Past President	15/04/2022
Angela Butler	President	15/04/2022
Rosemary Carabine	Vice President	15/04/2022
Rashida Din	Junior Vice President	14/09/2022
Michelle Codrington-Rogers	Honorary Treasurer	18/04/2022
John Hall	District 01	01/04/2013
Dan Lister	District 01	01/08/2019
Lester Russell	District 02	01/08/2018
Karen Brocklebank	District 03	01/08/2020
Rachel Knight	District 04	01/04/2017
Jacqueline Casson	District 04	01/03/2019
Claire Ward	District 05	01/08/2020
Nuala Lavery-Noon	District 06	01/09/2022
Anne Rycroft	District 06	01/08/2020
Tim Toepritz	District 07	01/08/2022
Sharon Calvert	District 07	01/01/2020
Fiona Hawksley-Cartwright	District 08	01/08/2022
Dinsdale Shaw	District 09	01/08/2020
John Crofts	District 10	01/12/2015
Alan Hackett	District 11	01/09/2012
Anne Thompson	District 12	01/04/2019
Alan Jones	District 13	01/08/2021
Harold Gurden	District 14	01/10/2015
Caroline Clode	District 15	01/08/2020
Mark Burns	District 16	01/10/2020
Katherine Moore	District 17	28/11/2022
Vacant	District 18	
Wendy Exton	District 19	01/04/2014
Mike Leigh	District 20	01/09/2014
Nigel Williams	District 21	01/03/2018
Ruth Duncan	District 22	01/10/2014
Kathy Duggan	District 23	01/04/2001
Chris Holland	District 23	10/04/2009
Alison Morgan	District 24	01/08/2015
John McGill	District 25	01/08/2016
Folasade Afolabi	District 26	01/08/2021
Mark Dickinson	District 27	01/04/2013
Rowena Martin	District 28	01/08/2022
Dona Vickers	District 29	01/09/2022
Stephen Witherden	District 30	01/04/2020
Mark Morris	District 31	01/07/2013
Sharon Daly	District 31	22/03/2022
Helen Johns	District 32	01/12/2021
Eddie Carroll	District 33	23/03/2022
Scott McGimpsey	District 33	19/05/2022
Delma Boggs	District 34	01/08/2021
Raymond Beggs	District 34	01/11/2019

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General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		32,693,793
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		32,693,793
Investment income (as at page 12)		337,970
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,613,504	
Total of other income (as at page 4)		1,613,504
		34,645,267
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		3,447,613
Administrative expenses (as at page 10)		17,004,626
Federation and other bodies (specify)		
Donation to Central Benevolent Fund		250,484
Other Small affiliations & donations		31,457
Total expenditure Federation and other bodies		281,941
Taxation		
	Total expenditure	20,734,180
	Interfund Transfers OUT	
		13,911,087
		41,717,624
		55,628,711

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Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Commission	397,094
Conference Centre Income	1,035,054
Miscellaneous Income	181,356
Total other sources	1,613,504
Total of all other income	1,613,504

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Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	480,068
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	52,717
Communications			
	480,068		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Salary Costs	2,866,775
		Insurance	23,124
		Campaign costs	19,683
		Research costs	5,246
carried forward	480,068	Total (should agree with figure in General Fund)	3,447,613

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(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Sunderland Reserve Fund	£	£
Income			
	From members		1,331,157
	Investment income (as at page 12)		650,541
	Other income (specify)		
	Total other income as specified		
	Total Income		1,981,698
	Interfund Transfers IN		
Expenditure			
	Benefits to members		2,659,430
	Administrative expenses and other expenditure (as at page 10)		1,916,049
	Total Expenditure		4,575,479
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-2,593,781
	Amount of fund at beginning of year		22,635,436
	Amount of fund at the end of year (as Balance Sheet)		20,041,655
	Number of members contributing at end of year		272,626

Fund 3		Fund Account	
Name:	Central Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		59,644
	Other income (specify)		
	Donation from Head Office Income and Services		430,124
	Other income		3,530
	Total other income as specified		433,654
	Total Income		493,298
	Interfund Transfers IN		
Expenditure			
	Benefits to members		169,099
	Administrative expenses and other expenditure (as at page 10)		401,092
	Total Expenditure		570,191
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-76,893
	Amount of fund at beginning of year		2,572,510
	Amount of fund at the end of year (as Balance Sheet)		2,495,617
	Number of members contributing at end of year		

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(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	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		

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(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
		Interfund Transfers IN	
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
		Interfund Transfers OUT	
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			
		Interfund Transfers IN	
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
		Interfund Transfers OUT	
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			

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1/6/23

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		

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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	121,309
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	
		Total income	121,309

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)	24,327
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	7,881
Total expenditure	32,208
Surplus (deficit) for year	89,101
Amount of political fund at beginning of year	602,945
Amount of political fund at the end of year (as Balance Sheet)	692,046
Number of members at end of year contributing to the political fund	139,049
Number of members at end of the year not contributing to the political fund	157,915
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	

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

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1/6/23

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

Political fund account expenditure (a)

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

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

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

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

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Political fund account expenditure (b)

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

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

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

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

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1/6/23

Political fund account expenditure (c)

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

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

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

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

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Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party	
Name of political party	£
Conservative Conference	7,068
Labour Conference	10,429
Other Parties	6,830
Total	24,327

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1/6/23*

Political fund account expenditure (f)

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

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

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

Name of organisation or political party	£
Total	

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**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	£
Lobby Costs	5,000
Total expenditure	5,000

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£
Audit fee	2,881
Total expenditure	2,881

(c) the total amount of all other money expended	£
Total expenditure	
Total of all expenditures	7,881

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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		15,408,947
Salaries and Wages included in above	10,277,510	
Auditors' fees		107,985
Legal and Professional fees		796,137
Occupancy costs		2,044,883
Stationery, printing, postage, telephone, etc.		2,686,911
Expenses of Executive Committee (Head Office)		142,020
Expenses of conferences		1,233,706
Other administrative expenses (specify)		
Meeting costs		1,261,714
Recruitment costs		481,045
Branch officer expenses		162,488
Conference centre Cost of Sales		132,578
Adminstration costs for CBF		195,947
Glass Estates repair costs		266,181
Other Outgoings		
Depreciation		800,852
Taxation		-1,677,050
Sponsorship		121,654
Donations		76,073
Profit on asset disposal		-1,634
Pension Finance Charge		264,000
Unrealised Loss on Investment		2,803,967
Unrealised Loss on Investment Property		2,702,148
Pension revaluation		-10,696,000
Other		7,215
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		19,321,767
Charged to:		
General Fund (Page 3)		17,004,626
Sunderland Reserve Fund		1,916,049
Central Benevolent Fund		401,092
Total		19,321,767

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Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value £	
Reported in a separate list						

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1/6/23

Analysis of Officials' salaries and benefits

	Total
General Secretary	£
Gross salary	118,728.20
Employers NI	14,556.70
Payment into Defined Benefits Pension Scheme	30,750.60
Benefits - Union Car	£793.50
Total General Secretary	164,829.00

Role / District	Name	Current member	Union Car Benefit	Taxable Mileage	Other Taxable	Taxable Travel	Taxable Benefits
Past President	Phil Kemp		£2,841.46	£0.00	£17.60	£0.00	£2,859.06
President	Angela Butler		£0.00	£1,931.00	£12.00	£0.00	£1,943.00
Vice President	Rosemary Carabine		£0.00	£0.00	£5.00	£0.00	£5.00
Junior Vice President	Rashida Din		£0.00	£0.00	£0.00	£0.00	£0.00
Honorary Treasurer	Michelle Codrington-Rogers		£0.00	£1,125.00	£18.30	£0.00	£1,143.30
Assistant General Secretary	Maggie Bremner		£0.00	£0.00	£0.00	£0.00	£0.00
Assistant General Secretary	Phil Siddle		£0.00	£0.00	£0.00	£0.00	£0.00
Deputy General Secretary	Jane Peckham		£0.00	£0.00	£0.00	£0.00	£0.00
District 01	John Hall		£5,470.86	£113.84	£11.10	£0.00	£5,595.80
District 01	Dan Lister		£0.00	£2,350.00	£17.50	£0.00	£2,367.50
District 02	Lester Russell		£0.00	£750.00	£0.00	£0.00	£750.00
District 03	Karen Brocklebank		£0.00	£1,125.00	£0.00	£0.00	£1,125.00
District 04	Rachel Knight		£2,826.52	£0.00	£0.00	£0.00	£2,826.52
District 04	Jacqueline Casson		£0.00	£375.00	£0.00	£0.00	£375.00
District 05	Claire Ward		£0.00	£1,875.00	£0.00	£0.00	£1,875.00
District 06	Nuala Lavery-Noon		£0.00	£0.00	£0.00	£0.00	£0.00
District 06	Anne Rycroft		£0.00	£0.00	£6.25	£0.00	£6.25
District 06	Damien McNulty	No	£0.00	£750.00	£0.00	£0.00	£750.00
District 07	Tim Toepritz		£0.00	£0.00	£0.00	£0.00	£0.00
District 07	Sharon Calvert		£0.00	£0.00	£0.00	£0.00	£0.00
District 07	Celia Foote	No	£0.00	£0.00	£0.00	£0.00	£0.00
District 08	Fiona Hawksley-Cartwright		£0.00	£0.00	£0.00	£0.00	£0.00
District 09	Dinsdale Shaw		£0.00	£0.00	£0.00	£0.00	£0.00
District 10	John Crofts		£0.00	£0.00	£0.00	£0.00	£0.00
District 11	Alan Hackett		£0.00	£1,875.00	£4.99	£0.00	£1,879.99
District 12	Anne Thompson		£0.00	£750.00	£25.00	£0.00	£775.00
District 13	Alan Jones		£0.00	£0.00	£0.00	£0.00	£0.00
District 13	Paul Nesbitt	No	£0.00	£6.69	£0.00	£0.00	£6.69
District 14	Harold Gurden		£6,358.46	£0.00	£0.00	£0.00	£6,358.46
District 15	Caroline Clode		£0.00	£0.00	£13.00	£0.00	£13.00
District 16	Mark Burns		£0.00	£0.00	£0.00	£0.00	£0.00
District 17	Katherine Moore		£0.00	£0.00	£0.00	£0.00	£0.00
District 18	Vacant		£0.00	£0.00	£0.00	£0.00	£0.00
District 18	Mark Bilsby	No	£0.00	£0.00	£0.00	£0.00	£0.00
District 19	Wendy Exton		£7,851.46	£0.00	£0.00	£0.00	£7,851.46
District 20	Mike Leigh		£0.00	£0.00	£11.85	£0.00	£11.85
District 21	Nigel Williams		£0.00	£0.00	£39.43	£0.00	£39.43
District 22	Ruth Duncan		£0.00	£100.00	£20.00	£0.00	£120.00
District 23	Kathy Duggan		£3,631.00	£0.00	£0.00	£0.00	£3,631.00
District 23	Chris Holland		£0.00	£2,250.00	£0.00	£0.00	£2,250.00
District 24	Alison Morgan		£0.00	£0.00	£0.00	£0.00	£0.00
District 25	John McGill		£0.00	£100.00	£8.98	£0.00	£108.98
District 26	Folasade Afolabi		£0.00	£0.00	£65.00	£0.00	£65.00
District 27	Mark Dickinson		£0.00	£375.00	£22.80	£0.00	£397.80
District 28	Rowena Martin		£0.00	£0.00	£0.00	£0.00	£0.00
District 28	Elaine Paling	No	£0.00	£100.00	£18.00	£0.00	£118.00
District 29	Gary Upton	No	£0.00	£0.00	£0.00	£0.00	£0.00
District 29	Dona Vickers		£0.00	£0.00	£0.00	£0.00	£0.00
District 30	Stephen Witherden		£0.00	£0.00	£118.51	£0.00	£118.51
District 31	Mark Morris		£3,986.46	£219.65	£27.34	£0.00	£4,233.45
District 31	Sharon Daly		£0.00	£0.00	£4.00	£130.29	£134.29
District 31	Jane Setchfield	No	£0.00	£0.00	£0.00	£0.00	£0.00
District 32	Helen Johns		£0.00	£1,267.78	£8.70	£0.00	£1,276.48
District 33	Richard Bell	No	£0.00	£0.00	£0.00	£0.00	£0.00
District 33	Eddie Carroll		£0.00	£0.00	£18.00	£0.00	£18.00
District 33	Scott McGimpsey		£0.00	£0.00	£5.43	£0.00	£5.43
District 34	Delma Boggs		£0.00	£0.00	£0.00	£0.00	£0.00
District 34	Raymond Beggs		£0.00	£1,125.00	£8.69	£0.00	£1,133.69

Total 52,167.94

Rowe
1/16/23

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			272,301
Dividends (gross) from:			
Equities (e.g. shares)			653,484
Interest (gross) from:			
Government securities (Gilts)			29,486
Mortgages			
Local Authority Bonds			
Bank and Building Societies			92,884
Other investment income (specify)			
			1,048,155
		Total investment income	1,048,155
Credited to:			
		General Fund (Page 3)	337,970
		Sunderland Reserve Fund	650,541
		Central Benevolent Fund	59,644
		Political Fund	
		Total Investment Funds	1,048,155

GWJ
1/6/23

Balance sheet as at

31 December 2022

(see notes 49 to 52)

Previous Year		£	£
16,527,425	Fixed Assets (at page 14)		15,872,006
	Investments (as per analysis on page 15)		
26,543,009	Quoted (Market value £ ())		23,096,207
13,038,597	Unquoted		10,864,859
	Total Investments		33,961,066
	Other Assets		
	Loans to other trade unions		
697,198	Sundry debtors		514,054
12,161,604	Cash at bank and in hand		17,549,464
	Income tax to be recovered		
113,325	Stocks of goods		58,872
	Others (specify)		
33,316	Trade debtors		50,504
1,169,594	Prepayments & accrued income		1,307,618
	Total of other assets		19,480,512
	Total assets		69,313,584
41,717,624	General fund (page 3)		55,628,711
22,635,436	Sunderland Reserve Fund		20,041,655
2,572,510	Central Benevolent Fund		2,495,617
602,945	Political Fund Account		692,046
	Liabilities		
	Amount held on behalf of central trade union political fund		
926,016	Trade creditors		1,081,610
495,510	Corporation Tax, other taxes & Social Security		361,634
969,765	Other creditors and accruals		1,260,498
582,381	Provisions - Legal		494,635
-4,313,000	Provisions - Pensions		-15,176,000
3,976,672	Deferred Tax payable		2,303,097
118,201	Other liabilities		130,079
	Total liabilities		-9,544,447
	Total assets		69,313,584

Done
1/6/23

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	21,234,483	5,669,562	4,589,557	369,205		31,862,807
Additions			189,581	24,456		214,037
Disposals			-1,472	-147,768		-149,240
Revaluation/Transfers						
At end of year	21,234,483	5,669,562	4,777,666	245,893		31,927,604
Accumulated Depreciation						
At start of year	9,227,455	1,939,996	3,972,603	195,328		15,335,382
Charges for year	455,768	177,083	156,565	11,437		800,853
Disposals			-439	-80,198		-80,637
Revaluation/Transfers						
At end of year	9,683,223	2,117,079	4,128,729	126,567		16,055,598
Net book value at end of year	11,551,260	3,552,483	648,937	119,326		15,872,006
Net book value at end of previous year	12,007,029	3,729,565	616,954	173,877		16,527,425

Done
1/6/23

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	21,578,709	
Government Securities (Gilts)	1,076,640	
Other quoted securities (to be specified)	440,858	
Total quoted (as Balance Sheet) Market Value of Quoted Investment	23,096,207	
Unquoted		
Equities	20,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	869,859	
Other unquoted investments (to be specified) Investment Property	9,975,000	
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	10,864,859	

Conrad
1/16/23

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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>
---	-----------------------------

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Glass Estates Ltd	06101245
NASUWT Buildings Ltd	07341420

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders
NASUWT BUILDINGS LTD	NO SHARES - COMPANY LIMITED BY GUARANTEE
GLASSSTATES LTD	100% OWNED BY NASUWT BUILDINGS LTD.

*GWG
1/6/23*

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	34,024,950	121,309	34,146,259
From Investments	1,048,155		1,048,155
Other Income (including increases by revaluation of assets)	2,047,158		2,047,158
Total Income	37,120,263	121,309	37,241,572
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	25,879,850	32,208	25,912,058
Funds at beginning of year (including reserves)	66,925,570	602,945	67,528,515
Funds at end of year (including reserves)	78,165,983	692,046	78,858,029
Assets			
	Fixed Assets		15,872,006
	Investment Assets		33,961,066
	Other Assets		19,480,512
	Total Assets		69,313,584
Liabilities		Total Liabilities	-9,544,445
Net Assets (Total Assets less Total Liabilities)			78,858,029

GWE
1/6/23

Summary sheet

(see notes 62 to 73)

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

CME
1/6/23

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	Yes
If Yes How many ballots were held: <input style="width: 50px; text-align: center;" type="text" value="51"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

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

*Case
1/6/23*

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

*Carve
1/6/23*

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

Yes

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

*Cowle
11/6/23*

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

*GWJ
1/6/23*

Information on Industrial Action Ballots

Name of Organisation:		NASUWT Teachers Union			Reporting Period	01/01/2022-31/12/2022			
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below				
If yes, how many ballots were held?				<u>51</u>					
Ballot	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	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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?	Does 226(2B) of the 1992 Act apply to this ballot?	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	
1	32	25	23	2	0	Yes	Yes	Yes	
2	43	38	37	1	0	Yes	Yes	Yes	
3	26	21	17	4	0	Yes	Yes	Yes	
4	13	11	11	0	0	Yes	Yes	Yes	
5	32	21	18	3	0	Yes	Yes	Yes	
6	27	15	11	3	1	Yes	Yes	Yes	
7	3	0	0	0	0	No	No	No	
8	24	19	19	0	0	Yes	Yes	Yes	
9	51	36	29	7	0	Yes	Yes	Yes	
10	33	12	11	1	0	No	No	No	
11	24	18	15	3	0	Yes	Yes	Yes	
12	16	14	7	7	0	Yes	Yes	Yes	
13	5	5	5	0	0	Yes	Yes	Yes	
14	16	3	3	0	0	No	No	No	

Gravel
1/6/23

15	42	29	15	14	0	Yes	No	No
16	47	27	23	4	0	Yes	Yes	Yes
17	3	2	1	1	0	Yes	No	No
18	5	5	4	1	0	Yes	Yes	Yes
19	55	36	24	12	0	Yes	Yes	Yes
20	446	298	251	46	1	Yes	Yes	Yes
21	43	12	7	5	0	No	No	No
22	44	0	0	0	0	No		
23	2	0	0	0	0	No		
24	32	27	27	0	0	Yes	Yes	Yes
25	13	10	9	1	0	Yes	Yes	Yes
26	34	20	17	3	0	Yes	Yes	Yes
27	31	18	16	2	0	Yes	Yes	Yes
28	103	78	61	17	0	Yes	Yes	Yes
29	40	30	30	0	0	Yes	Yes	Yes
30	12	0	0	0	0	No		
31	12	0	0	0	0	No		
32	65	0	0	0	0	No		
33	22	10	9	1	0	No	Yes	Yes
34	5	5	5	0	0	Yes	Yes	Yes
35	22	16	14	2	0	Yes	Yes	Yes
36	111	0	0	0	0	No		
37	21	18	15	3	0	Yes	Yes	Yes
38	18	11	8	2	1	Yes	Yes	Yes
39	448	237	193	43	1	Yes	Yes	Yes
40	50	27	26	1	0	Yes	Yes	Yes
41	12	9	9	0	0	Yes	Yes	Yes
42	29	23	23	0	0	Yes	Yes	Yes
43	46	20	20	0	0	No	Yes	Yes
44	4	3	3	0	0	Yes	Yes	Yes
45	42	30	24	5	1	Yes	Yes	Yes
46	54	14	14	0	0	No	No	No
47	8	0	0	0	0	No	No	No

Game
1/6/23

48	66	23	19	4	0 No	No	No
49	26	8	7	1	0 No	No	No
50	8829	3046	2457	579	10 No	Yes	Yes
51	2211	1409	1290	112	7 Yes	Yes	Yes

Done
1/6/23

Information on Industrial Action

Name of Organisation:		NASUWT Teachers Union		Reporting Period	01/01/2022-31/12/2022
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	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
	A	19/01/2022	1	Strike Action	
2	A	20/01/2022	1	Strike Action	
3	A	25/01/2022	1	Strike Action	
4	A	26/01/2022	1	Strike Action	
5	A	27/01/2022	1	Strike Action	
6	A	09/02/2022	1	Strike Action	
7	A	22/02/2022	1	Strike Action	
8	A	24/02/2022	1	Strike Action	
9	A	01/03/2022	1	Strike Action	
10	A	02/03/2022	1	Strike Action	
11	A	03/03/2022	1	Strike Action	
12	A	22/03/2022	1	Strike Action	

CWA
1/6/22

13	A	20/04/2022	1 Strike Action
14	A	26/04/2022	1 Strike Action
15	A	27/04/2022	1 Strike Action
16	A	10/02/2022	1 Strike Action
17	A	01/03/2022	1 Strike Action
18	A	02/03/2022	1 Strike Action
19	A	03/03/2022	1 Strike Action
20	A	10/02/2022	1 Strike Action
21	A	23/02/2022	1 Strike Action
22	A	24/02/2022	1 Strike Action
23	A	01/03/2022	1 Strike Action
24	A	02/03/2022	1 Strike Action
25	A	03/03/2022	1 Strike Action

carrying out of such procedures

GWR
1/6/22

NASUWT – The Teachers’ Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ENTITY INFORMATION

The NASUWT is a teachers’ union which represents teachers in England, Northern Ireland, Scotland and Wales.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – ‘The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland’ (‘FRS 102’).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company’s accounting policies (see note 3).

b. Basis of Consolidation

The financial statements consolidate the accounts of NASUWT (the “Entity”) and its subsidiary undertakings (“subsidiaries”) as detailed in note 18.

The Entity financial statements include the assets, liabilities and results of the NASUWT Head Office, Local Associations and Federations, Sunderland Reserve Fund and The Conference Centre.

The funds which make up the NASUWT are as follows:

- General Fund – comprising of:
 - Head Office - funds all of the staff and facilities to enable provision of services to members.
 - Local Associations and Federations - funds local activity on a imprest funding basis.
- Conference Centre - primarily provides facilities for members, and the Union generally, as well as an income stream from third party hire.
- Sunderland Reserve fund - funds members’ action costs and undertakes legal casework for the protection of members.

The Group financial statements include the Entity and its subsidiaries, NASUWT Buildings Limited and Glass Estates Limited. In the revenue accounts these are included in the General Fund.

c. Going Concern

National Executive have reviewed the performance of the Union, and its subsidiaries, and their expectations for 2023 onwards. They believe the Union will continue to operate as a going concern for the foreseeable future.

Regarding the subsidiary of the Union, Glass Estates Limited, the directors of the company have reviewed the strategy and their expectation is that it will cease to trade in 2023 so that it can be sold. They believe that this will generate positive cashflow for the group.

The National Executive of the Union have no reason to believe that a material uncertainty exists that may cast significant doubt about the ability of NASUWT to continue as a going concern or its ability to continue with the current funding arrangements.

GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
(continued)

d. Subscriptions and Other Income

Subscriptions are accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

Commissions, dividend and miscellaneous income is recognised at the point when there is an unequivocal right to the income.

Government grants are credited to the Income Statement as the related expenditure is incurred.

e. Depreciation

No depreciation is provided in respect of freehold land. The other fixed assets are depreciated over their estimated useful lives by equal annual instalments based on cost, at the following rates:

Freehold buildings and leasehold property	2-10%
Furniture and equipment	20%
Motor vehicles	20%
Contract purchase motor vehicles	Net cost over contract period
Computer equipment.....	20-25%

Conference Centre refurbishments are included within land and buildings. These are depreciated over 5 years which is their estimated lifespan.

f. Amortisation

All intangible assets are amortised over their estimated useful lives of 10 years.

g. Stocks

Stocks comprise consumable stores and items purchased for resale and are valued at the lower of cost and net realisable value.

h. Investment properties

Certain of the properties owned by NASUWT and its subsidiaries are held for long-term investment and rented to third parties.

Investment properties are initially recognised at cost which includes purchase cost and any directly attributable expenditure.

Investment properties whose fair value can be measured reliably are measured at fair value. The surplus or deficit on revaluation is recognised in the income statement.

i. Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Fixed Asset Investments

Gains and losses representing the movement in market values during the period are credited or charged to the income statement in the period of gain or loss.

There are no complex financial instruments.

*Carrie
1/6/23*

NASUWT – The Teachers’ Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
(continued)

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Revaluation of Investment properties

The NASUWT carries its investment property at market value, with changes in market value being recognised in the Revenue Account. The National Executive uses a professional valuation to determine the current market value of the property at regular intervals as deemed appropriate. In intervening years the National Executive review market information and update the valuation based on their estimate of market movement since the previous professional valuation.

Legal Provision

The legal provision represents the liability for future costs of legal cases at the year end. The first element of the provision estimates costs incurred after a case is closed using historic cost data split by legal case category. The second element of the provision uses historic cost data split by legal case category to apply an average cost to open cases at year end. Finally, where there are clearly exceptional cases either in the historic cost data or in the open cases these are extracted and specific provisions estimated where applicable.

Defined Benefit Pension scheme

The cost of defined benefit pension plans are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country.

Where the present value of future service contributions exceeds the fair value of the current surplus, a pension asset determined by the actuarial valuation can be recognised in full.

Further details are given in note 25.

Defined Benefit Pension Scheme – Guaranteed Minimum Pension Equalisation (GMP)

Following a court judgement in October 2018, followed by a further ruling in November 2020, involving The Lloyds Bank Pension Schemes the NASUWT has an additional liability with regard to its own defined benefit pension scheme relating to GMP. The judgment confirms that members’ benefits do need to be equalised for the effects of unequal GMPs and provided some clarity regarding the methodology that may be used. The judgement only impacts on benefits earned between 17 May 1990 and 5 April 2017. Full details of the ruling can be found at the following link <https://www.11kbw.com/wp-content/uploads/Lloyds-judgment-Oct18.pdf>.

The judgement laid down various methodologies for the basis of the calculation of the liability. The NASUWT have used option C2 as the most appropriate but whichever is used there are a large number of assumptions required to derive the estimate and as a result there is inherent uncertainty in the calculated figure. Ultimately, the true cost of the GMP equalisation uplifts will not be known until the detailed member by member calculations have been performed.

AMW
1/6/23

NASUWT – *The Teachers' Union*
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
(continued)

The liability at the year end using the above methodology is estimated by the actuary, ISIO, at 0.1% of the scheme liabilities which amounted to £53,000 (£80,000 in 2021). Each scheme will have a widely differing profile of members, benefits and assumptions therefore it is difficult to compare liabilities from scheme to scheme.

As this is a very subjective estimate at this point in time it is sensible to consider sensitivities if the final liability was found to be different to that above. Common estimates have put the liability as less than 1% of scheme liabilities for 80% of schemes with this rising to a possible 3% in a small number of schemes. The effect on NASUWT if this were to be the case would be liabilities of approximately £680,000 at 1% and £2,040,000 at 3%.

GMR
1/6/23

NASUWT – The Teachers' Union
POLITICAL FUND - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ENTITY INFORMATION

The NASUWT Political Fund is a political fund of the Trade Union set aside to meet those objectives to which Section 3 of the Trade Union Act 1913 applies.

The address and principal place of business is Hillscourt, Rose Hill, Rednal, Birmingham, B45 8RS.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102').

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

b. Subscriptions

Income and expenditure is accounted for under the accruals concept, except that arrears of subscriptions, which are not considered to be material in amount, are not included until received.

c. Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

There are no complex financial instruments.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

There are no significant judgements and estimates made by management in the preparation of the financial statements.

**NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. CHARITY INFORMATION

The Central Benevolent Fund (the charity) is set aside for general benevolent purposes of the NASUWT in alleviating hardship to members. The fund is managed as a separate entity from the NASUWT.

2. ACCOUNTING POLICIES

a. Basis of preparation of financial statements

The accounts (financial statements) have been prepared under the historical cost convention, with the exception of investments which are stated at market valuation. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Central Benevolent Fund constitutes a public benefit entity as defined by FRS 102. The Trustees have given due consideration to the Charity's Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The global pandemic of Covid-19 has had no significant impact on the Charity's ability to continue as a going concern. The trustees consider that there are no material uncertainties about the Central Benevolent Fund's ability to continue as a going concern.

b. Funds structure

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and that have not been designated for specific purposes.

c. Income recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of the donation.

d. Resources expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and of grants including support costs.

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the obligation.

Resources expended include irrecoverable VAT.

e. Financial instruments

Fixed asset Investments

Investments are stated at market value.

Gains and losses representing the movement in market values during the period are credited or charged to the SOFA in the period of gain or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

*George
1/6/23*

**NASUWT – The Teachers' Union
CENTRAL BENEVOLENT FUND**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

e. Financial instruments (continued)

There are no complex financial instruments.

f. Donated services

Donated services are included for staff costs and premises costs at the value the charity would have paid for them in the open market.

g. Benevolent loans

Benevolent loans are considered to meet the criteria of concessionary loans under FRS 102. They are recorded in the financial statements at face value.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made may include:

Revaluation of Investment properties

The charity carries its investment property at fair value, with changes in fair value being recognised in the Statement of Financial Activities. The charity has used a professional valuation carried out in January 2023 by Kennigton's Chartered Surveyors, RICS registered valuers, to determine the current market value of the property.

Donated services from NASUWT

The charity receives donated services which are analysed in note 4. The staff costs are calculated based on the percentage of each staff members' time spent on providing administration services to the charity. Premises costs are calculated by apportioning the total property costs over the proportion of staff costs donated.

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. TANGIBLE FIXED ASSETS

Freehold property includes land at a cost of £560,053 (2021: £560,053).

If the investment properties had been accounted for under the historic cost accounting rules, the properties would have been measured as £2,158,602 (2021: £2,158,602).

Land and freehold property with a net book value of £15,103,743 (2021: £1,979,255) is secured in the form of a first legal charge in favour of the Pension Protection Fund.

Investment Property is held at valuation. The properties were professionally valued by Kenington's Chartered Surveyors on 9 January 2023 by reference to market data at 31 December 2022.

17. OPERATING LEASES

Group and Entity

At 31 December 2022 the Union has commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
Within 1 year	334,975	500,864
Between 2 and 5 years	769,782	626,537
Over 5 years	<u>-</u>	<u>-</u>

25. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value	22,893,892	25,663,488
Financial assets that are debt instruments measured at amortised cost	408,546	452,282
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(2,429,690)</u>	<u>(2,232,489)</u>

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise trade debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors, accruals and other creditors.

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

AWR
1/6/23

NASUWT – The Teachers' Union
GENERAL AND SUNDERLAND RESERVE FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
(continued)

	2022	2021
	£	£
Total investment income for financial assets measured at fair value through income and expenditure	555,705	519,149
Net gains on financial assets measured at fair value through income and expenditure	2,660,153	3,199,159
Total interest income for financial assets measured at amortised cost through income and expenditure	130,690	45,459

26. CAPITAL COMMITMENTS

There is a capital commitment that has been entered into in relation to kitchen works at the Conference Centre, the commitment totals £48,958 (2021: £Nil).

Carole
1/6/23

NASUWT – The Teachers' Union
POLITICAL FUND - NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets		
Financial assets that are debt instruments measured at amortised cost	8,329	9,195
Financial liabilities		
Financial liabilities measured at amortised cost	6,838	4,083

Financial assets measured at amortised cost comprise of accrued income.

Financial liabilities measured at amortised cost comprise of accruals.

**NASUWT – The Teachers’ Union
CENTRAL BENEVOLENT FUND**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value	1,092,174	1,240,970
Financial assets that are debt instruments measured at amortised cost	<u>91,655</u>	<u>345,663</u>
Financial Liabilities		
Financial liabilities measured at amortised cost	<u>43,914</u>	<u>39,200</u>

Financial assets measured at fair value through income and expenditure comprises investments in listed securities.

Financial assets measured at amortised cost comprise benevolent loans and sundry debtors.

Financial liabilities measured at amortised cost comprise sundry creditors.

The entity’s income, expense, gains and losses in respect of financial instruments are summarised below:

	2022	2021
	£	£
Total investment income for financial assets measured at fair value through income and expenditure	39,794	43,516
Net gains/(losses) on financial assets measured at fair value through income and expenditure	(143,814)	123,074
Total interest income for financial assets measured at amortised cost through income and expenditure	<u>1,490</u>	<u>38</u>

*GWK
1/6/23*

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.

See attached

GDW
1/6/23

Accounting policies

(see notes 84 and 85)

See attached

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:	Chairman's Signature:
Name: Dr Patrick Roach	Name: Michelle Codrington-Rogers - Honorary Treasurer
Date: 31 May 2023	Date: 31 May 2023

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Comp
1/6/23

Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

GMK
1/6/23

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NASUWT – *The Teachers' Union*

Opinion

We have audited the financial statements of NASUWT for the year ended 31 December 2022 which comprise "General Fund Revenue Account incorporating the subsidiaries", the "Conference Centre Trading, Profit and Loss Account", the "Sunderland Reserve Fund Revenue Account", the "Group and Entity Statement of Comprehensive Income", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund Entity Balance Sheet", the "General and Sunderland Reserve Fund consolidated Statement of Cashflows", the "General and Sunderland Reserve Fund Statement of Changes in Equity" and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and Union's affairs as at 31 December 2022 and of the group and Union's transactions for the year then ended;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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1/6/23

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept by the Union;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained;
- the financial statements are not in agreement with the accounting records and returns;
or
- we have not received all the information and explanations we require for our audit

Responsibilities of Executives

As explained more fully in the statement of Executives' responsibility set out on page 26, the Executives are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executives determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Case
1/6/23

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations (Consolidation) Act 1992. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were Trade Union and Labour Relations (Consolidation) Act 1992, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Environmental protection legislation, Health and safety legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Executives and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting

*Chris
1/16/23*

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE
NASUWT – *The Teachers' Union*
(continued)**

estimates for biases, reviewing regulatory correspondence with the Certification Officer, and reading minutes of meetings of those charged with governance.

Extent to which the audit was considered capable of detecting irregularities, including fraud (Continued)

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the Union's members as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP

Statutory Auditor

Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Date: 1/6/23

Auditor's report (continued)

See attached

Signature(s) of auditor or auditors:

Crowe UK LLP

Name(s):

crowe UK LLP

Profession(s) or Calling(s):

Registered Auditors

Address(es):

Black Country House

Rounds Green Road

Oldbury

West Midlands

Postcode

B69 2DG

Date

1/6/23

Contact name for inquiries and telephone number:

Dave Darlaston - 0121 543 1900

N.B. When notes to the account 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?

Yes

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

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

Yes

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.

Case
1/6/23

Membership audit certificate (continued)

Signature of assurer	Crowe UK LLP
Name	Crowe UK LLP
Address	Black Country House, Rounds Green Road, Oldbury, West Midlands, B69 2DG
Date	1/6/23
Contact name and telephone number	Dave Darlaston - 0121 543 1900

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 / No

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	
Office held	
Date	

AME
1/6/23