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TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

**Account**, prepared pursuant to Section 271(2) of the Trade Union and Labour Relations (Consolidation) Act 1992, of the Commissioner for Protection Against Unlawful Industrial Action, for the period 30 August 1993 to 31 March 1994 together with the Report of the Comptroller and Auditor General thereon. (In continuation of House of Commons Paper No. 55 of 1992-93.)

Presented pursuant to Act 1992, c.52, s.271(2)

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# **Commissioner for Protection Against Unlawful Industrial Action Account 1993-94**

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 7 JULY 1994



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# Foreword

- 1 The Trade Union Reform and Employment Rights Act 1993 amended the Trade Union and Labour Relations (Consolidation) Act 1992 and provided for the establishment of a Commissioner for Protection Against Unlawful Industrial Action with the power to grant assistance to an individual who has been, or is likely to be, deprived of goods or services because of industrial action unlawfully organised by a trade union.
- 2 The Commissioner was appointed on 16 August 1993 and is financed by a single Grant-in-Aid (Employment Department—Class V Vote 1 subhead C3) and is required by Section 271(2) of the 1992 Act to prepare an annual statement of account. A copy of this statement is sent to the Secretary of State for Employment and the Comptroller and Auditor General. The Comptroller and Auditor General is required to examine, certify and report upon the statement and lay a copy of the statement and his report before each House of Parliament.
- 3 As required by Section 271(1) of the Trade Union and Labour Relations (Consolidation) Act 1992, the Commissioner has prepared a report of her activities during the 1993-94 financial year. The Secretary of State for Employment will lay a copy of the report before each House of Parliament on 29 July 1994.
- 4 The Commissioner is Mrs Gill Rowlands.

*Julian Gibson*

Assistant Commissioner for Protection Against Unlawful Industrial Action  
6 June 1994

# **Statement of the Commissioner's and Assistant Commissioner's Responsibilities with respect to Financial Statements**

Under Section 271(1) of the Trade Union and Labour Relations (Consolidation) Act 1992, as amended by the Trade Union Reform and Employment Rights Act 1993, the Commissioner is required to prepare a statement of accounts for each financial year, in the form and on the basis directed by the Secretary of State for Employment, with the consent of the Treasury. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year-end.

The Assistant Commissioner carries the responsibilities of an Accounting Officer. The relevant responsibilities of an Accounting Officer, including his responsibility for the propriety and regularity of public finances for which he is answerable and for keeping proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum.

# The Certificate of the Comptroller and Auditor General to the Houses of Parliament

I have audited the financial statements on pages 2 to 4 which have been prepared in a form directed by the Secretary of State for Employment and approved by the Treasury.

**Respective Responsibilities of the Commissioner and Auditors**

As described on page 5 the Commissioner is responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

**Basis of Opinion**

I certify that I have examined the financial statements referred to above in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992, as amended by the Trade Union Reform and Employment Rights Act 1993, and the National Audit Office auditing standards, which include relevant Auditing Standards issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant judgements made by the Commissioner.

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

**Opinion**

In my opinion the accounts properly present the receipts and payments of the Commissioner for Protection Against Unlawful Industrial Action for the period 30 August 1993 to 31 March 1994 and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Trade Union Reform and Employment Rights Act 1993.

I have no observations to make on these financial statements.

*John Bourn*  
Comptroller and Auditor General

4 July 1994

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London SW1W 9SP

## Receipts and Payments Account for the period 30 August 1993 to 31 March 1994

	Notes	£000	£000
Grant-in-Aid received	2		88
Salaries and wages etc	3	27	
Other operating expenses	4	<u>58</u>	
			<u>85</u>
Surplus from operations			3
Other payments	5		1
Surplus for the period			<u>2</u>

## Statement of Balances as at 31 March 1994

	Notes	£000
<b>Cash and Bank Balances</b>		
Balance at beginning of financial year		0
Add		
Excess of receipts over payments for financial year		<u>2</u>
Balance at end of financial year	<u>6</u>	<u>2</u>

*The notes at pages 3 and 4 form part of this account.*



# Notes to the Accounts

<b>Accounting Policies</b>	1	The Account is drawn up in a form directed by the Secretary of State for Employment with the approval of the Treasury in accordance with Section 271(2) of the Trade Union and Labour Relations (Consolidation) Act 1992. With the agreement of the Treasury, the accounts have been prepared on a receipts and payments basis.	
<b>Grant-in-Aid Received</b>	2	Grant-in-Aid Received from Class V, Vote 1, Subhead C3, 1993-94	<b>£ 87,500</b>
<b>Salaries and Wages etc</b>	3	(a) <i>Commissioner's Remuneration</i>	
		Salary	6,642
		Social Security costs	691
		Other pension costs	896
		<b>Total Commissioner's Remuneration</b>	<b><u>8,229</u></b>
		(b) <i>Senior Employees</i>	
		No employee received remuneration of more than £30,000 in the financial year 1993-94.	
		(c) <i>Staff costs:</i>	
		Salaries	15,746
		Social Security costs	1,295
		Other pension costs	2,110
		<b>Total Staff Costs</b>	<b><u>19,151</u></b>
			<b>No.</b>
		Average Number of Staff	<b>5</b>

## Pensions

The employees of the Commissioner's Office are seconded from the Civil Service, therefore the conditions of the Superannuation Acts 1965 and 1972 and subsequent amendments apply. For 1993-94, contributions of £3,007 were paid to the Paymaster General at a rate of 13.5 per cent for non-industrial staff as determined by the Government Actuary and advised by the Treasury.

<b>Other Operating Costs</b>	4		<b>£</b>
		Travel & Subsistence	1,503
		Training	32
		Telecommunications & Postage	1,605
		Furniture & Fittings	14
		Maintenance, Cleaning, Heating & Lighting	1,454
		Computers/Office Machinery	636
		Printing/Stationery & Publications	359
		Publicity	45,426
		Fee Items	117
		Internal Audit Fee	1,467
		Law Charges/Legal Costs	1,631
		Payments under Operating Leases: Accommodation	<b><u>3,737</u></b>
			<b><u>57,981</u></b>

<b>Other Payments</b>	<b>5</b>	Office Machinery Capital	<b>517</b>
<b>Balance at Year-end</b>	<b>6</b>	Cash at Bank	<b>1,592</b>
		Cash at HQ	<b>5</b>
			<b><u>1,597</u></b>

*Julian Gibson*  
Assistant Commissioner for Protection Against Unlawful Industrial Action  
6 June 1994



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