

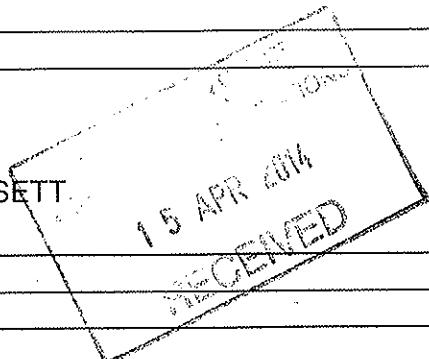
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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	THE NATIONAL ASSOCIATION OF NFU GROUP SECRETARIES	
Year ended:	31 OCTOBER 2013	
List no:	3527	
Head or Main Office:	NFU OFFICE THE BYRE LOWER HOOK FARM HOOK, WOOTTON BASSETT SWINDON, SN4 8EF	
Website address (if available)		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	J GRAVES	
Telephone Number:	01695 599569	
Contact name for queries regarding	N J BENT	
Telephone Number:	01793 852622	
E-mail:	nick@nfumutual-swinton.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: 020 7210 3734

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
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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

(Revised February 2011)

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2013**

OFFICERS OF THE ASSOCIATION

W R Gawn (Chairman)
H Kirby (Vice Chairman)
J Graves (General Secretary) (appointed 8 March 2013)
R Barnes (General Secretary) (resigned 8 March 2013)
N Bent (Treasurer)

REGISTERED OFFICE

NFU Office
The Byre
Lower Hook farm
Hook, Wootton Bassett
Swindon
SN4 8EF

AUDITORS

The MGroup Partnership
Registered Auditors
Harvestway House
28 High Street
Witney
Oxfordshire
OX28 6RA

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

GENERAL SECRETARY'S REPORT

FOR THE YEAR ENDED 31 OCTOBER 2013

Other members of the National Council defined as officers of the Association by virtue of the operation of the Act are listed below:

Regional Council As appointed	Continuing In office	Appointed	Retired
East Midlands		E Richardson	P Cook
Central	K Rillie		
Northern Ireland		B Prue	R Campbell
North Wales	W Roberts		
Scotland South	K Thom		
South Wales	F Fitzpatrick		
South East	R Buer		
West Midlands	M Nicholls		
Scotland North		M White	R C F High
North East	G Todd		
North West	L Young		
North	J Cosker		
East Anglia		N Kenyon	D Blackwell
South West	M Clements		
Group Services	L Bray		
Education		G Heal	S Cluckie
Past Chairman	S Dew		
Mutual Liaison	J Parker		

AUDITORS

The MGroup Partnership, have indicated their willingness to continue in office, subject to the approval of members at the Annual General Meeting.

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	375	47			422
FEMALE	147	18			165
TOTAL	522	65			A 587

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

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

587

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
General Secretary	R Barnes	J Graves	8 March 2013

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:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		113,369
From Members: Other income from members (specify)		
Total other income from members		113,369
Total of all income from members		
Investment income (as at page 12)		1,591
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)		657
	TOTAL INCOME	115,617
EXPENDITURE		
Benefits to members (as at page 5)		16,457
Administrative expenses (as at page 10)		86,756
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		225
	TOTAL EXPENDITURE	103,438
Surplus (deficit) for year		12,179
Amount of general fund at beginning of year		156,683
Amount of general fund at end of year		168,862

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		
Other income		
HEALTH SCHEME PREMIUMS	585	
COMMISSION	72	
TOTAL OTHER INCOME		657
TOTAL OF ALL OTHER INCOME		657

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Member's legal expenses scheme	16,457
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	16,457

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	EDUCATION	£	£
Income			
	From members		76,772
	Investment income (as at page 12)		339
	Other income (specify)		
	Sponsorship	26,400	
	Contribution from General Fund	4,500	
	Total other income as specified		30,900
	Total Income		108,011
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	104,372	
	Total Expenditure		104,372
	Surplus (Deficit) for the year		3,639
	Amount of fund at beginning of year		26,232
	Amount of fund at the end of year (as Balance Sheet)		29,871
	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 24 and 25)

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 24 and 25)

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		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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 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 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	

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		36,515
Salaries and Wages included in above	£0	0
Auditors' fees		4,152
Legal and Professional fees		1,320
Occupancy costs		0
Stationery, printing, postage, telephone, etc.		7,944
Expenses of Executive Committee (Head Office)		35,016
Expenses of conferences		92,623
Other administrative expenses (specify)		
ADMINISTRATION OFFICER		7,524
BANK CHARGES		1,835
INSURANCE		3,743
SUNDRY EXPENSES (INC WEBSITE, TRAINING ETC)		388
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		68
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		191,128
Charged to:	General Fund (Page 3)	86,756
	Fund (Account 2)	104,372
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		191,128

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions £	Other Benefits		
	HONORARIUM £	£	£	Description	Value £	£
CHAIRMAN	7,769					
VICE CHAIRMAN	4,781					
GENERAL SECRETARY	5,367					
PAST GENERAL SECRETARY	3,797					
HONORARY TREASURER	1,160					
MUTUAL LIAISON CHAIRMAN	4,781					

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		466
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		1,464
Other investment income (specify)		
Total investment income		1,930
Credited to:		
General Fund (Page 3)		1,591
Fund (Account 2)		339
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		1,930

BALANCE SHEET as at 31 OCTOBER 2013

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
21,558	Quoted (Market value £ 35,531)		22,023
35,467	Unquoted		35,467
57,025	Total Investments		57,490
	Other Assets		
	Loans to other trade unions		
13,160	Sundry debtors		9,880
122,973	Cash at bank and in hand		138,658
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
136,133	Total of other assets		148,538
193,158	TOTAL ASSETS		206,028
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
0	Bank overdraft		150
456	Tax payable		293
4,773	Sundry creditors		0
5,014	Accrued expenses		6,852
	Provisions		
	Other liabilities		
10,243	TOTAL LIABILITIES		7,295
182,915	TOTAL ASSETS		198,733

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
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 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
NFU MUTUAL UNIT MANAGER	22,023	
TOTAL QUOTED (as Balance Sheet)	22,023	
Market Value of Quoted Investment	35,531	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
BARCLAYS DEFINED RESERVE PLAN	35,467	
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	35,467	
Market Value of Unquoted Investments	35,467	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 <input type="checkbox"/>	NO <input 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		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	190,141		190,141
From Investments	1,930		1,930
Other Income (including increases by revaluation of assets)	31,557		31,557
Total Income	223,628		223,628
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	207,810		207,810
Funds at beginning of year (including reserves)	182,915		182,915
Funds at end of year (including reserves)	198,733		198,733
ASSETS			
Fixed Assets			
Investment Assets			57,490
Other Assets			148,538
Total Assets			206,028
LIABILITIES			
Total Liabilities			7,295
NET ASSETS (Total Assets less Total Liabilities)			198,733

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

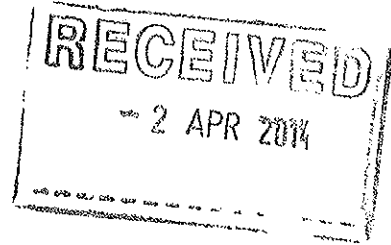
All notes to the accounts must be entered on or attached to this part of the return.

See pages 15 – 17 of the attached accounts.

ACCOUNTING POLICIES

(see notes 74 and 75)

See page 14 of the attached accounts.



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>John Graves</i></u> Name: <u>JOHN GRAVES</u> Date: <u>3. 4. 2014</u>	Chairman's Signature: <u><i>William R. Gawn</i></u> (or other official whose position should be stated) Name: <u>William R. Gawn</u> Date: <u>31-03-2014</u>
--	--

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 83 and 84)

~~YES/NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (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? (See section 36(3) of the 1992 Act, set out in note 83)

~~YES/NO~~

If "No" please explain below.

3. 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 rule 83)

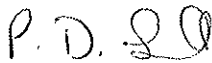
~~YES/NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document. (See note 85)

AUDITOR'S REPORT (continued)

See pages 6 – 7 of the attached accounts.

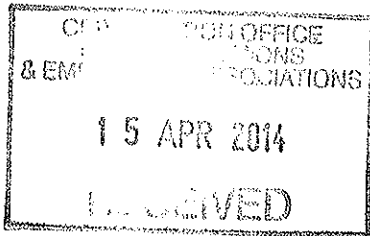
Signature(s) of auditor or auditors:		
Name(s):	P D Smith	
Profession(s) or Calling(s):	Certified Accountant	
Address(es):	Harvestway House 28 High Street Witney OX28 6RA	
Date:	11 th April 2014	
Contact name and telephone number:	01993 848052	

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

3527

**THE NATIONAL ASSOCIATION OF GROUP
SECRETARIES TO THE NATIONAL FARMERS
UNIONS OF THE UNITED KINGDOM**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2013**



**The MGroup Partnership
Registered Auditors
Harvestway House
28 High Street, Witney
OX28 6RA**

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2013**

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**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE
UNITED KINGDOM
INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2013**

OFFICERS OF THE ASSOCIATION

W R Gawn (Chairman)
H Kirby (Vice Chairman)
J Graves (General Secretary) (appointed 8 March 2013)
R Barnes (General Secretary) (resigned 8 March 2013)
N Bent (Treasurer)

REGISTERED OFFICE

NFU Office
The Byre
Lower Hook farm
Hook, Wootton Bassett
Swindon
SN4 8EF

AUDITORS

The MGroup Partnership
Registered Auditors
Harvestway House
28 High Street
Witney
Oxfordshire
OX28 6RA

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2013

The General Secretary presents his annual report with the audited financial statements of the General Fund and the Education Fund for the year ended 31 October 2013.

CONSTITUTION

The objects of the Union are:

- To assist the membership in promoting the success of their individual businesses.
- To regulate on behalf of members, the remuneration, terms and conditions of employment with their employers the National Farmers' Unions.
- To represent on behalf of commissioned members, Agency matters with their principals the National Farmers' Union Mutual Insurance Society Ltd.
- To promote the welfare of members of the Association and take any appropriate action for the advancement and training of it's members.
- To relieve through a separately constituted Benevolent Fund, distress through misfortune.
- The promotion of group buying schemes and the provision of external services to members.

OFFICERS OF THE ASSOCIATION

In accordance with clause 4 (ii) of the Constitution, the following were deemed elected Officers of the Association at the Annual General Meeting held on 8 March 2013:

W R Gawn (Chairman)
H Kirby (Vice Chairman)
J Graves (General Secretary) (appointed 8 March 2013)
R Barnes (General Secretary) (resigned 8 March 2013)
N Bent (Treasurer)

The Officers are appointed in accordance with Clause 4 (ii) of the Association's Constitution and Rules.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

GENERAL SECRETARY'S REPORT

FOR THE YEAR ENDED 31 OCTOBER 2013

Other members of the National Council defined as officers of the Association by virtue of the operation of the Act are listed below:

Regional Council As appointed	Continuing In office	Appointed	Retired
East Midlands		E Richardson	P Cook
Central	K Rillie		
Northern Ireland		B Prue	R Campbell
North Wales	W Roberts		
Scotland South	K Thom		
South Wales	F Fitzpatrick		
South East	R Buer		
West Midlands	M Nicholls		
Scotland North		M White	R C F High
North East	G Todd		
North West	L Young		
North	J Cosker		
East Anglia		N Kenyon	D Blackwell
South West	M Clements		
Group Services	L Bray		
Education		G Heal	S Cluckie
Past Chairman	S Dew		
Mutual Liaison	J Parker		

AUDITORS

The MGroup Partnership, have indicated their willingness to continue in office, subject to the approval of members at the Annual General Meeting.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

**GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2013**

STATEMENT OF OFFICERS' RESPONSIBILITIES

The Officers are responsible for preparing the General Secretary's Report and the financial statements in accordance with applicable law and regulations.

The Officers are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and the surplus or deficit of the Association for that period.

In preparing these financial statements, the Officers are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Officers are responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the United Kingdom Generally Accepted Accounting Practice (and applicable law). They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Officers confirm that so far as they are aware, there is no relevant audit information of which the Association's auditors are unaware. They have taken all the steps that they ought to have taken as Officers in order to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
GENERAL SECRETARY'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2013**

STATEMENT REQUIRED BY SECTION 32A (6) (a) OF THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 AS AMENDED BY THE EMPLOYMENT RELATIONS ACT 1999

A Member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The Member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a Member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

Approved by the Council and signed on its behalf by:

J Graves - Secretary

Date approved by the board: 5 December 2013

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM FOR THE YEAR ENDED 31 OCTOBER 2013

TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

We have audited the financial statements of The National Association of Group Secretaries to the National Farmers Union of the United Kingdom for the year ended 31 October 2013 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). 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 union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND AUDITORS

As explained more fully in the Statement of Officer's Responsibilities set out on page 4, the union's Officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the officers and the overall presentation of the financial statements.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 October 2013 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

OPINION ON OTHER MATTERS

In our opinion the information given in the Report of the General Secretary for the financial year for which the financial statements are prepared is consistent with the financial statements.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
FOR THE YEAR ENDED 31 OCTOBER 2013

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in which we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- 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.



PD Smith (Senior Statutory Auditor)

For and on behalf of
THE MGROUP PARTNERSHIP
STATUTORY AUDITORS

Harvestway House
28 High Street
Witney
Oxfordshire
OX28 6RA

11 April 2014

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL
FOR THE YEAR ENDED 31 OCTOBER 2013

	2013 £	2012 £
INCOME		
Membership subscriptions	113,369	109,773
IOMA commission	72	-
Health scheme surplus	585	721
	<u>114,026</u>	<u>110,494</u>
Administrative expenses		
Members' legal expenses scheme	16,457	16,457
Chairman honorarium and expenses	10,149	16,593
Vice chairman honorarium and expenses	8,914	6,163
Treasurer honorarium and expenses	1,160	1,205
Mutual liaison chairman honorarium	4,781	4,507
General secretary honorarium and expenses	11,511	10,176
Administration officer	7,524	6,701
Insurance - general	3,743	3,762
Website costs	353	281
Council and committee expenses	22,386	25,254
Administration expenses	4,591	5,568
General fund - contribution to education fund	4,500	4,250
Training	-	604
Legal and professional fees	1,320	1,500
Auditors' remuneration - audit fees	4,152	2,820
Bank charges - general	1,637	1,290
Information commissioners office	35	35
	<u>103,213</u>	<u>107,166</u>
Operating surplus carried down	10,813	3,328

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
 DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL
 FOR THE YEAR ENDED 31 OCTOBER 2013

	2013 £	2012 £
Operating surplus brought down	10,813	3,328
Investment income		
Dividends listed investments FII	466	4,807
Interest receivable		
Bank interest - general	1,125	2,069
Surplus on ordinary activities	<u>12,404</u>	<u>10,204</u>
Taxation on ordinary activities		
Taxation for the year	225	414
SURPLUS FOR THE FINANCIAL YEAR	<u>12,179</u>	<u>9,790</u>
Income and expenditure account brought forward	156,683	146,893
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD	<u><u>168,862</u></u>	<u><u>156,683</u></u>

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2013

	2013 £	2012 £
INCOME		
Income from delegates	76,772	73,144
Sponsorship	26,400	25,850
Education - contribution from general fund	4,500	4,250
	<u>107,672</u>	<u>103,244</u>
Administrative expenses		
Committee meetings	8,130	5,167
Hotel and conferences	69,622	63,037
Equipment	23,001	22,145
Administration and printing	3,353	3,572
Bank charges - education	198	136
	<u>104,304</u>	<u>94,057</u>
Operating surplus	3,368	9,187
Interest receivable		
Bank interest - education	339	211
Surplus on ordinary activities	3,707	9,398
Taxation on ordinary activities		
Taxation for the year	68	42
SURPLUS FOR THE FINANCIAL YEAR	3,639	9,356
Income and expenditure account brought forward	26,232	16,876
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD	<u><u>29,871</u></u>	<u><u>26,232</u></u>

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2013

	2013 £	2012 £
INCOME		
Membership subscriptions	113,369	109,773
Income from delegates	76,772	73,144
IOMA commission	72	-
Sponsorship	26,400	25,850
Health scheme surplus	585	721
Education - contribution from general fund	4,500	4,250
	221,698	213,738
Administrative expenses		
Members' legal expenses scheme	16,457	16,457
Chairman honorarium and expenses	10,149	16,593
Vice chairman honorarium and expenses	8,914	6,163
Treasurer honorarium and expenses	1,160	1,205
Mutual liaison chairman honorarium	4,781	4,507
General secretary honorarium and expenses	11,511	10,176
Administration officer	7,524	6,701
Insurance - general	3,743	3,762
Website costs	353	281
Council and committee expenses	22,386	25,254
Committee meetings	8,130	5,167
Administration expenses	4,591	5,568
General fund - contribution to education fund	4,500	4,250
Hotel and conferences	69,622	63,037
Equipment	23,001	22,145
Administration and printing	3,353	3,572
Training	-	604
Legal and professional fees	1,320	1,500
Auditors' remuneration - audit fees	4,152	2,820
Bank charges - general	1,637	1,290
Bank charges - education	198	136
Information commissioners office	35	35
	207,517	201,223
Operating surplus carried down	14,181	12,515

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION
FOR THE YEAR ENDED 31 OCTOBER 2013

	2013	2012
	£	£
Operating surplus brought down	14,181	12,515
Investment income		
Dividends listed investments FII	466	4,807
Interest receivable		
Bank interest - education	339	211
Bank interest - general	1,125	2,069
	<u>1,464</u>	<u>2,280</u>
Surplus on ordinary activities	16,111	19,602
Taxation on ordinary activities		
Taxation for the year	293	456
	<u>15,818</u>	<u>19,146</u>
SURPLUS FOR THE FINANCIAL YEAR	182,915	163,769
Income and expenditure account brought forward	<u>198,733</u>	<u>182,915</u>
INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD	<u><u>198,733</u></u>	<u><u>182,915</u></u>

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM
BALANCE SHEET
AS AT 31 OCTOBER 2013

	Notes	2013 £	2012 £
CURRENT ASSETS			
Debtors	5	9,880	13,160
Investments	6	57,490	57,025
Cash at bank and in hand		138,658	122,973
		<u>206,028</u>	<u>193,158</u>
CREDITORS: Amounts falling due within one year	7	7,295	10,243
		<u>198,733</u>	<u>182,915</u>
NET CURRENT ASSETS			
		<u>198,733</u>	<u>182,915</u>
NET ASSETS			
		<u><u>198,733</u></u>	<u><u>182,915</u></u>
CAPITAL AND RESERVES			
General Fund		168,862	156,683
Education Fund		29,871	26,232
		<u>198,733</u>	<u>182,915</u>
		<u><u>198,733</u></u>	<u><u>182,915</u></u>

Approved by the Council and signed on its behalf by:

W R Gawn (Chairman)

N Bent (Treasurer)

Date approved by the board: 5 December 2013

1 STATEMENT OF ACCOUNTING POLICIES

Constitution

The Association is listed under the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999. The financial statements have been prepared in accordance with the provisions of the Act as amended.

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Income

Income represents the amounts receivable in respect of subscriptions and other services.

Investments

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

Taxation

The Association is liable to Corporation Tax on income and chargeable gains as a Trade Union. For this purpose, funds derived from members do not rank as income, but Corporation Tax is chargeable on trading profits, investment and rental income, and gains arising on the disposal of chargeable assets.

Under the Value Added Tax Act 1994, Schedule 9, Trade Unions having as their main object the negotiation on behalf of members of the terms and conditions of their employment are exempt from Value Added Tax for membership benefits supplied or available in return for subscriptions as is the provision, otherwise than for profit, of training and retraining for the trade or profession and employment of members. Exemption is not available however, for the supply of goods and services, other than those referred to above, which members pay for separately. Such supplies to members and in addition supplies to third parties would normally be taxable supplies but the Association is not registered for VAT because its taxable supplies are below the annual registration limit.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2013

2 MEMBERS' SUBSCRIPTIONS

Members' subscriptions represent the aggregate from all members subscribing the correct level of subscriptions as laid down by the previous Annual General Meeting. All other receipts from members and past members, unless reclaimed in the year, are accounted for as donations. The analysis of membership is as follows:

	2013		2012	
	No.	£	No.	£
Full members	251	70,371	261	68,373
Full members who are not senior group or branch secretaries	220	40,790	210	38,855
Associate members	-	40	3	120
Life and retired members*	86	100	86	600
Employed accounts executives	10	608	11	620
Employed seniors	20	1,460	14	1,205
	<u>587</u>	<u>113,369</u>	<u>585</u>	<u>109,773</u>

* Following a questionnaire, this represents the number wishing to remain as members. The income arising for the current year is shown after deduction of the unexpired value of subscriptions to the end of the calendar year and a similar addition from the previous year. There were no new full members (2012 - none), who are not senior group or branch secretaries. Membership numbers include retired members who paid life subscriptions at retirement prior to 2002. Since then retiring members pay quinquennial subscriptions.

Northern Ireland Members' Subscriptions

The analysis of the Northern Ireland membership, which is included above, is as follows:

	2013		2012	
	No.	£	No.	£
Full members	20	5,935	21	5,725
Full members who are not senior group or branch secretaries	32	6,520	32	6,165
Associate members	-	-	-	-
Life and retired members*	13	-	13	-
Employed accounts executives	-	-	-	-
Employed seniors	-	-	-	-
	<u>65</u>	<u>12,455</u>	<u>66</u>	<u>11,890</u>

* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2012 - none), who are not senior groups or branch secretaries.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2013

3 OPERATING SURPLUS

	2013	2012
	£	£
The operating surplus is stated after charging:		
Auditors' remuneration - audit fees	4,152	2,820
	<u>4,152</u>	<u>2,820</u>

4 TAXATION ON ORDINARY ACTIVITIES

	2013	2012
	£	£
Corporation tax - General	225	414
Corporation tax - Education	68	42
	<u>293</u>	<u>456</u>

5 DEBTORS

	2013	2012
	£	£
Other debtors	9,880	13,160
	<u>9,880</u>	<u>13,160</u>
General fund	9,880	9,908
Education fund	-	3,252
	<u>9,880</u>	<u>13,160</u>

6 CURRENT ASSET INVESTMENTS

	2013	2012
	£	£
Other investments	57,490	57,025
	<u>57,490</u>	<u>57,025</u>

£20,000 was invested with NFU Mutual Unit Managers Ltd on 19 January 2009 and income accrued of £2,023 since that date has been reinvested, totalling £22,023. At 31 October 2013 the market value of this investment was £35,531.

£30,000 was invested with Barclays Defined Reserve Plan on 17 September 2010 and income accrued of £5,467 since that date has been reinvested, totalling £35,467. At 31 October 2013 the market value of the investment was £35,467.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2013

7 **CREDITORS:** amounts falling due within one year

	2013 £	2012 £
Bank loans and overdrafts	150	-
Trade creditors	-	4,773
Taxation payable	293	456
Accruals and deferred income - General	6,852	5,014
	<u>7,295</u>	<u>10,243</u>
General fund		
Taxation payable	<u>225</u>	<u>414</u>
Education fund		
Taxation payable	<u>68</u>	<u>42</u>

8 **RELATED PARTY TRANSACTIONS**

During the year, the following transactions with related parties took place:

Party and relationship	Description of transaction and amounts
W R Gawn Chairman	W R Gawn received £7,769 honorarium as Chairman (2012 - £4,507). Expenses of £8,332 (2012 - £7,100) were paid for travel and subsistence.
H Kirby Vice Chairman	H Kirby received £4,781 (2012 - £2,773) honorarium as Vice Chairman. Expenses of £4,133 (2012 - £1,786) were paid for travel and subsistence.
J Graves General Secretary	J Graves received £5,367 (2012 - £nil) honorarium as General Secretary. Expenses of £1,350 (2012 - £nil) were paid for travel and subsistence.
R Barnes Past General Secretary	R Barnes received £3,797 (2012 - £8,618) honorarium as General Secretary. Expenses of £1,293 (2012 - £1,559) were paid for travel and subsistence.
P J Parker Mutual Liaison Chairman	P J Parker received £4,781 (2012 - £4,507) honorarium as Mutual Liaison Chairman. Expenses of £1,800 (2012 - £2,438) were paid for travel and
N J Bent Treasurer	N J Bent received £1,160 (2012 - £1,160) honorarium as Treasurer. Expenses of £151 (2012 - £246) were paid for travel and subsistence.

9 **CONTROL**

The council has ultimate control of the association.