

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Association of Revenue & Customs			
Year ended:	31 December 2019			
List no:	708			
Head or Main Office address:	FDA			
	93-95 Borough High Street			
	London			
Postcode	SE1 1NL			
Website address (if available)	www.fda.org.uk			
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>	('X' in appropriate box)
General Secretary:	David Penman			
Telephone Number:	2074015574			
Contact name for queries regarding the completion of this return	Jawad Raza			
Telephone Number:	2074015567			
E-mail:	jawad@fda.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:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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

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	1,243	50			1,293
Female	878	30			908
Other					
Total	2,121	80			A 2,201

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

2,120

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

24

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
attached as annex			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

FDA

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

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
attached as annex	

ARC Committee changes to December 2019

Title of Office	Name of Offer Holding office	Current Yes/No	Date Ceasing to hold office/Appointed for 2 year term or following AGM whichever is sooner
President	Paula Houghton	Yes	Appointed AGM 2018
Deputy President	Laurence Hutton	Yes	“ “
Treasurer	Conor Burke	Yes	Appointed AGM 2018
Vice President	John Parkhouse	Yes	Elected AGM 2018
Vice President	Helen Baird-Parker	Yes	Re-elected AGM 2018
Vice President	David Cooper	Yes	Re-elected AGM 2018
Vice President	Iain Campbell	Yes	“ ”
Vice President	Vicky Johnson	Yes	Re-elected AGM 2018
Vice President	Jim Rogers	Yes	Re-elected AGM 2018
Committee	Scott McFarlane	Yes	By-election April 2019
Committee	Michelle Wyr	No	Resigned March 2019
Committee	Fahad Akhtar	Yes	Re-elected AGM 2018
Committee	Tom Langrish	Yes	Elected AGM 2018
Committee	Kenny Mitchell	Yes	Elected AGM 2018
Committee	Heather Morrison	Yes	Re-elected AGM 2018
Committee	Spencer Munn	No	Re-elected AGM 2018
Committee	Tony Wallace	Yes	Re-elected AGM 2018
Committee	Laurence James	Yes	By-election April 2019
Committee	Jonathan Kilner	Yes	By-election April 2019
Committee	Joshua Flew	No	Re-elected AGM 2018
Committee	Heather Morrison	Yes	Re-elected AGM 2018
Committee	Marcus Rubin	Yes	By-election April 2019
Committee	Tamsin Wallbank	No	By-election April 2019
Committee	Claire White	Yes	By-election April 2019

List of officers as at December 2019

ARC Committee changes to December 2019

Paula Houghton – President
Laurence Hutton – Deputy President
Connor Burke - Treasurer

Helen Baird-Parker – Vice President
Vicky Johnson – Vice President
David Cooper – Vice President
Jim Rogers – Vice President
John Parkhouse – Vice President
Iain Campbell – Vice President

Tom Langrish – Committee Member
Kenny Mitchell – Committee Member
Michelle Wyr – Committee Member
Fahad Akhtar – Committee Member
Laurence James – Committee Member
Heather Morrison – Committee Member
Spencer Munn – Committee Member
Tony Wallace – Committee Member
Joshua Flew – Committee Member
Heather Morrison – Committee Member
Jonathan Kilner – Committee Member
Scott McFarlane – Committee Member
Marcus Rubin – Committee Member
Tamsin Wallbank – Committee Member
Claire White – Committee Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		189,758
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		189,758
Investment income (as at page 12)		14,102
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
Total income		203,860
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		280,163
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		280,163
Interfund Transfers OUT		
Surplus (deficit) for year		-76,303
Amount of general fund at beginning of year		332,860
Amount of general fund at end of year		256,557

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	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	187,815
Employment Related Issues		Advisory Services	
Centre & Casework	1,607	Audit	2,090
Legal Fees	148,133	Accounting & Investment advice	900
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Training	1,800
Communications			
Stationery	711		
Campaigns	1,376		
ARC News	28,428		
Website support	7,560		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Diaries	2,326
		Committee & Officers expenses	43,273
		Conference & AGM	41,852
		Sundry expenses	107
carried forward	187,815	Total (should agree with figure in General Fund)	280,163

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	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 3		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		

(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		

(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		

(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		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		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 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	

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	

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			

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	£
Total	

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	

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	£

Total expenditure

(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	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	[]
Auditors' fees	
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Other Outgoings	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	
Charged to:	General Fund (Page 3)
Total	

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	
	£	£	£		£	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			14,102
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			14,102
		Total investment income	14,102
		Credited to:	
		General Fund (Page 3)	14,102
		Political Fund	
		Total Investment Funds	14,102

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
270,366	Quoted (Market value £ (976,976))		284,468
10,000	Unquoted		10,000
280,366	Total Investments		294,468
	Other Assets		
	Loans to other trade unions		
23,635	Sundry debtors		14,483
63,768	Cash at bank and in hand		19,177
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
87,403	Total of other assets		33,660
367,769	Total assets		328,128
332,860	General fund (page 3)		256,557
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£34,909	Sundry creditors		71,571
£34,909	Total liabilities		71,571
£367,769	Total assets		328,128

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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
UK Ordinary Shares		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Unit Trusts & OEICs	284,468	
Total quoted (as Balance Sheet)	284,468	
Market Value of Quoted Investment	976,976	
Unquoted		
Equities		
Unity Trust Bank	10,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	10,000	
Market Value of Unquoted Investments	10,000	

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 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 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

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	189,758		189,758
From Investments	14,102		14,102
Other Income (including increases by revaluation of assets)			
Total Income	203,860		203,860
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	280,163		280,163
Funds at beginning of year (including reserves)	332,860		332,860
Funds at end of year (including reserves)	256,557		256,557
Assets			
Fixed Assets			
Investment Assets			294,468
Other Assets			33,660
		Total Assets	328,128
Liabilities		Total Liabilities	71,571
Net Assets (Total Assets less Total Liabilities)			256,557

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?	No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
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

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

(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

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

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

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.

Refer to the attached accounts



Accounting policies



(see notes 84 and 85)

Refer to attached accounts

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: 	President's Signature: 
Name: Jawad Raza	Name: Laurence Hutton
Date: 19 June 2020	Date: 19 June 2020

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 checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" 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	

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)

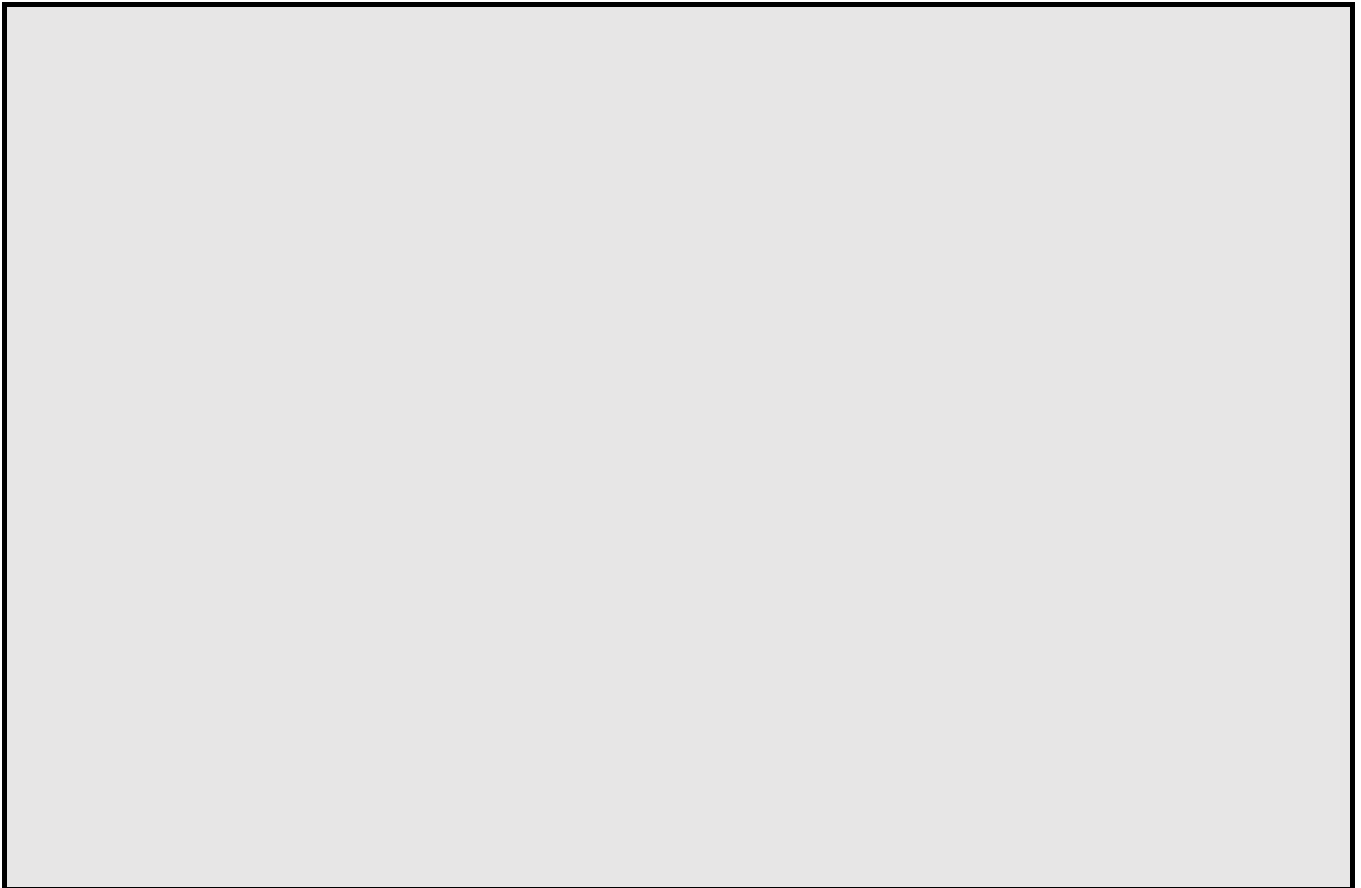
Please explain in your report overleaf or attached

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.**

Auditor's report (continued)



Signature(s) of auditor or auditors:

Civvals Ltd

Name(s):

CIVVALS LIMITED

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

Address(es):

50 SEYMOUR STREET

LONDON

Postcode

W1H 7JG

Date

19/06/2020

Contact name for inquiries and telephone number:

M TULLETT 0207 258 3461

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 reportign period proceding 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 inforamation 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.

Membership audit certificate (continued)

Signature of assurer	<i>Mark Tullett</i>
Name	MARK TULLETT on behalf of Civvals Limited
Address	50 Seymour Street, London, W1H 7JG
Date	19/06/2020
Contact name and telephone number	MARK TULLETT 0207 258 3461

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:

Signature	
Name	
Office held	
Date	

ASSOCIATION OF REVENUE AND CUSTOMS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2019

ASSOCIATION OF REVENUE AND CUSTOMS
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Page
Trustees Report	1 - 2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6
Auditors Report	7 - 8

ASSOCIATION OF REVENUE AND CUSTOMS

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

The accounts for the year ended 31 December 2019 show a deficit of £76,304. This deficit is mainly the result of significant legal costs which we had anticipated at the start of 2019 and the additional cost of holding the 2019 AGM. Distributions received totalling £14,102 have been added to the cost of our investments. Legal costs are anticipated to drop in 2020 as our Equal Pay claim has now ended following our unsuccessful appeal to the Court of Appeal during Spring 2019 and the refusal of our appeal to the Supreme Court and all identified remaining costs have been included in 2019.

Our net assets have decreased by £76,303 to £256,557. This reflects our investments at cost of £294,468 rather than their value at 31 December 2019 of £986,976. This difference between value and costs provides us with additional reserves to deal with unforeseeable events.

We continue to seek ways of increasing our income and ensuring we continue getting best value for the expenditure we incur.

Subscription income has increased compared to 2018 and we will continue with our ongoing drive to increase our membership density across the section. As in previous years our subscription income is a percentage of members' subscriptions remitted to us by the FDA under the Transfer of engagement dating back to us becoming a section of the FDA. Each of us pays our monthly subscriptions to FDA who retain the balance in accordance with the Transfer Agreement to pay for staff and other establishment costs. Following a rule change at ADC 2017 the rebate fell from 30% of subscriptions in 2017 to 25% in 2018 but was increased to 30% in 2019 due to the fall in ARC's net assets during 2018.

As anticipated, our costs in 2019 were higher as we held Conference for last year in London. However, we continue to seek significant savings in 2021 compared to 2019 and previous years by holding Conference and the annual dinner outside of London.

Committee and officers' expenses fell in 2019 compared to 2018 and remain significantly lower than in previous years. This is partly attributable to a number of vacant positions on the Committee which remained unfilled throughout 2019. Centre expenses have continued to fall. Centre expenses includes expenses incurred by members, other than committee members, on caseworking. All committee members' expenses are included within committee and officers' expenses, including significant expenditure on caseworking.

Committee and officers' expenses are the most significant element of our expenditure and committee members endeavour to keep these as low as possible.

There were no postal ballots in 2019 or 2018 requiring administration by Popularis.

Our legal fees have risen significantly during 2019 and included several cases dealing with disability discrimination and our continuing Equal Pay fight. We have a number of cases in the Employment Tribunal during 2020, so costs may remain significant but likely to be less than previous years.

Our spending on ARC News has increased in 2019 as we increased the number of paper editions over 2018. However we continue to seek economies in the production of ARC News and are using the ARC website and email as our main conduit for communications with members.

In line with our deficit of £76,304, our cash balance has decreased by £44,591. The difference comprises mainly of our reinvested investment income and the decrease of closing debtor and increase of closing creditor balances. The committee continue to monitor our ongoing cash requirements and will invest cash balances not needed to meet forecast expenditure taking account of forecast income in the short to medium term.

ASSOCIATION OF REVENUE AND CUSTOMS

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

Accounting Policies

- a) The financial statements of the Union have been prepared in accordance with Financial Reporting Standard 105 applicable in the United Kingdom and Republic of Ireland and the Trade Union and Labour Relations Act 1992.
- b) The accounts have been prepared under the historical cost convention.
- c) These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future notwithstanding the net current liability balance of £32,911 as at 31 December 2019. The officers are confident that the Union has adequate resources to cover this net current liability situation and for its working capital requirement for the foreseeable future and on this basis they consider the going concern basis of preparing these accounts to be appropriate.
- d) Subscription income is accounted for on a receivable basis for the current year.
- e) Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)

Under section 32A of the Act the following information must be included in this report.

ARC has not provided any member of the Executive, the President or the General Secretary with any salary or any benefits during the year.

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 investigate further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concerns 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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, the member should consider obtaining independent legal advice.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires ARC to prepare financial statements for each accounting year, which give a true and fair view. In preparing these financial statements ARC is required to:

- keep proper accounting records in respect of the transactions and the assets and liabilities of the Union
- establish and maintain a satisfactory system of control of the Union's accounting records, cash holding and all receipts and remittances
- ensure that such records are maintained so as to give a true and fair view of the statement of affairs of the Union and to explain its transactions.
- provide members with a statement of income and expenditure for the year.

.....
Conor Burke, Honorary Treasurer, on behalf of trustees.
12 June 2020

ASSOCIATION OF REVENUE AND CUSTOMS
INCOME AND EXPENDITURE ACCOUNT
FOR THE 12 MONTHS ENDED 31 DECEMBER 2019

	Year Ended 31/12/2019 £	Year Ended 31/12/2018 £
INCOME		
Subscriptions	189,758	159,294
Investment Income	14,102	14,795
Sundry Receipts	0	0
	<u>203,859</u>	<u>174,089</u>
EXPENDITURE		
Training	1,800	534
Diaries	2,326	2,708
Conference / AGM	41,852	24,015
Website Development	0	0
Website Support	7,560	7,416
Committee / Officers	43,273	44,837
Stationery, printing and postage	711	4,449
Campaigns	1,376	3,000
ARC News	28,428	12,340
Centre and Caseworker expenses	1,607	2,752
Sundry Expenses	107	71
Ballots	0	0
Legal Fees	148,133	110,445
Audit	2,090	2,135
Accountancy & Investment Advice	900	1,500
	<u>280,163</u>	<u>216,202</u>
SURPLUS (DEFICIT) TO GENERAL FUND	<u>(76,304)</u>	<u>(42,113)</u>

BALANCE SHEET**AS AT 31 DECEMBER 2019**

	31 December 2019		31 December 2018		Notes
	£	£	£	£	
FIXED ASSETS					
Investments		294,468		280,366	1
		<u>294,468</u>		<u>280,366</u>	
CURRENT ASSETS					
Debtors	14,483		23,635		2
Cash at Bank and Current Investments	19,177		63,768		3
	<u>33,660</u>		<u>87,403</u>		
CURRENT LIABILITIES					
Creditors	71,571		34,909		4
	<u>71,571</u>		<u>34,909</u>		
Net Current Assets		(37,911)		52,494	
NET ASSETS					
		<u>256,557</u>		<u>332,860</u>	
MEMBERS' FUNDS					
Political Fund		-		0	5
General Fund brought forward		332,860		374,974	
T/F from Political Fund to General Fund		-		0	
Surplus / (Deficit) for year		(76,304)		(42,114)	
		<u>256,557</u>		<u>332,860</u>	

The balance sheet as at 31 December 2019 and the income and expenditure account for the year then ended are certified correct to the best of my knowledge and belief.

Conor P Burke
Treasurer

Date: 12 June 2020

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019	2018
<i>1. Investments</i>		
Shares in Unity Trust Bank at cost	10,000	10,000
Investments in Unit Trusts (note 6)	284,468	270,366
	294,468	280,366
<i>2. Debtors</i>		
AGM	1,500	10,008
Supplier refund	1,205	0
ARC Benevolent Fund	800	800
FDA - Subscriptions	5,758	6,794
ARC News	0	0
Committee	3,375	3,706
Diaries	1,845	2,326
	14,483	23,634
<i>3. Cash at bank and current accounts</i>		
Bank account	19,177	63,768
Centre balances	0	0
	19,177	63,768
<i>4. Creditors</i>		
FDA misc	523	686
Website support	630	618
ARC News	3,163	0
Legal costs	61,510	29,577
Audit	2,000	1,800
Investment advice	1,200	1,500
Committee	1,005	728
Andy Mills memorial collection	1,393	0
Other accruals	147	0
	71,571	34,909
<i>5. Political Fund</i>		
Balance brought forward	0	0
Subscriptions for year	0	0
less expenditure	0	0
Transfer to General Fund per decision of 2017 AGM	0	0
Balance carried forward	0	0

6. Investments

Investments:	2019			2018		
	Number	Cost	Value	Number	Cost	Value
Unit Trusts						
Scottish Widows Ethical B	49,341.20	39,064	94,834	49,341.19	38,462	73,666
Edentree Amity UK A	47,155.02	37,709	121,330	47,155.02	36,012	98,224
Kames Ethical Equity A	88,626.29	40,182	192,913	88,626.29	38,173	148,015
BMO (F&C) Responsible UK Income	85,010.61	93,261	254,437	85,010.61	83,483	211,591
BMO (F&C) Responsible Global Equity	13,232.74	12,500	84,306	13,232.74	12,500	65,674
Janus Henderson Global Sustainable Equity	23,596.29	33,675	82,563	23,596.29	33,675	67,013
Jupiter Ecology	34,781.96	28,077	146,474	34,781.96	28,062	116,186
		284,468	976,856		270,366	780,370
Shares						
Lloyds plc	191	0	119	191	0	99
Unity Trust Bank plc	10,000	10,000	10,000	10,000	10,000	10,000
		10,000	10,119		10,000	10,099
Totals		294,468	986,976		280,366	790,469

We received distributions of £14,102 from some of our investments during 2019. This income has been added to the cost of the relevant investments and included as investment income in the income and expenditure account.

7. Campaigns

Materials and expenses (excluding committee members' expenses) on:

	2019	2018
Common Vision UK	0	3,000
Captiv8	1,376	0
	1,376	3,000

8. Post balance sheet events

Since 31 December 2019, the spread of COVID-19 has severely impacted various organisations and the economy as a whole. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear of at this time. However, the Association's Treasurer and Committee members do not consider that the current COVID 19 situation will adversely impact the Union as its members are civil servants working for the government and are classed as key workers. The Union is able to operate and carry on its functions remotely under the current restrictions put in place by the government. Based on this the Treasurer and the Officers have determined this situation to be a non-adjusting subsequent event.

9. Going concern

These accounts have been prepared on a going concern basis as the officers' have a reasonable expectation that the Union has adequate resources to continue for the foreseeable future not withstanding the net current liability balance of £32,911 as at 31 December 2019. The officers are confident that the Union has adequate resources to cover this net current liability situation and for its working capital requirement for the foreseeable future and on this basis they consider the going concern basis of preparing these accounts to be appropriate.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE ASSOCIATION OF REVENUE AND CUSTOMS

Opinion

We have audited the financial statements of the Association of Revenue and Customs (ARC) for the year ended 31 December 2019 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, which have been prepared under the accounting policies set out in the Trustees' report. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 105 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to 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, or for the opinion we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of ARC's affairs as at 31 December 2019 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

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 union 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The officers 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

REPORT OF THE AUDITORS TO THE MEMBERS OF ASSOCIATION OF REVENUE AND CUSTOMS

Responsibilities of officers

As explained more fully in the Statement of Officers' Responsibility (set out on page 2 of the Trustees Report), the officers 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 officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers 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 officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

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.

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

CIVVALS LIMITED
Statutory Auditors
& Chartered Accountants

50 Seymour Street
London
W1H 7JG

12 June 2020