

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Union of Shop, Distributive and Allied Workers		
Year ended:	31 December 2019		
List no:	382T		
Head or Main Office address:	188 Wilmslow Road		
	Manchester		
Postcode	M14 6LJ		
Website address (if available)	www.usdaw.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Paddy Lillis		
Telephone Number:	0161 224 2804		
Contact name for queries regarding the completion of this return	Nick Walker		
Telephone Number:	0161 224 2804		
E-mail:	nick.walker@usdaw.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

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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	177,613	7,276			184,889
Female	217,129	9,345			226,474
Other	70	2			72
Total	394,812	16,623			A 411,435

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

406,862

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

15,027

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

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
Paddy Lillis	General Secretary
Amy Murphy	President
Deborah Wilson	Executive Council
Elliott Osborne	Executive Council
Simon Vincent	Executive Council
Jacqui Thurgood	Executive Council
Kate McLeod	Executive Council
Andrea Watts	Executive Council
Mike Dixon	Executive Council
Brian Loughhead	Executive Council
Richie Venton	Executive Council
Jean Hession	Executive Council
John Barstow	Executive Council
Deborah Randall	Executive Council
Brenda Shaw	Executive Council
Jane Jones	Executive Council
Christopher Winwood	Executive Council

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		33,866
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		33,866
Investment income (as at page 12)		3,005
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,056	
Total of other income (as at page 4)		2,056
Total income		38,927
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		677
Administrative expenses (as at page 10)		32,744
Federation and other bodies (specify)		
Net interest expenses on pension scheme assets/liabilities		729
Actuarial loss recognised in the pension scheme		7,871
Total expenditure Federation and other bodies		8,600
Taxation		
Total expenditure		42,021
Interfund Transfers OUT		
Surplus (deficit) for year		-3,094
Amount of general fund at beginning of year		51,086
Amount of general fund at end of year		47,992

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Grant Income from the Department for Education	1,095
Sales of Stationery	115
Magazine Sales and Advertising	245
Affinity Partners' Commission	64
Legal Recoveries	146
Other	391
Total other sources	2,056
Total of all other income	2,056

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£000		£000
Representation – Employment Related Issues	81	brought forward Advisory Services	84
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Dispute Benefits	3	Negotiated Discount Services	
		Other Benefits and Grants (specify)	
		Sickness	232
		Maternity/Paternity	42
		Death	292
		Disablement	24
		Convalescent Homes	3
carried forward	84	Total (should agree with figure in General Fund)	677

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Branch Funds	£000	£000
Income			
	From members		3,988
	Investment income (as at page 12)		13
	Other income (specify)		
			647
		Total other income as specified	647
		Total Income	4,648
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		4,446
		Total Expenditure	4,446
		Interfund Transfers OUT	41
		Surplus (Deficit) for the year	202
		Amount of fund at beginning of year	8,754
		Amount of fund at the end of year (as Balance Sheet)	8,915
		Number of members contributing at end of year	406,862

Fund 3		Fund Account	
Name:	Divisional Recruitment Funds	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Transfers in from Branch Funds		
		Total other income as specified	
		Total Income	
		Interfund Transfers IN	41
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		51
		Total Expenditure	51
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	-51
		Amount of fund at beginning of year	43
		Amount of fund at the end of year (as Balance Sheet)	33
		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)

£000

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		1,947
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	1,947
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)		2,099
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		54
	Expenditure D (as at page iv)		2
	Expenditure E (as at page v)		325
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		42
		Total expenditure	2,522
		Surplus (deficit) for year	-575
		Amount of political fund at beginning of year	1,294
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	719
		Number of members at end of year contributing to the political fund	366,081
		Number of members at end of the year not contributing to the political fund	45,354
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	37,456
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	

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Co-operative Party	10
Labour Party	2,089
Total	2,099

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))	£000
Welsh Labour Party Leadership Nov/Dec 2018	Labour Party	Labour Party	11
UK Local Elections May 2019	Labour Party	Labour Party	3
UK General Election December 2019	Labour Party	Labour Party	40
Total			54

Political fund account expenditure (d)

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 on the maintainance of any holder of political office	
Name of office holder	£000
Angela Eagle MP	2
Total	2

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	£000
Labour Party	325
Total	325

**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	£000
Nicaragua Solidarity Campaign	1
Justice for Colombia	0
Cuba Solidarity Campaign	0
Fabian Society	1

Total expenditure 2

(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	£000

Total expenditure

(c) the total amount of all other money expended	£000
Miscellaneous	40

Total expenditure 40

Total of all expenditures 42

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

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		20,870
Salaries and Wages included in above	14,997	
Auditors' fees		62
Legal and Professional fees		507
Occupancy costs		1,454
Stationery, printing, postage, telephone, etc.		3,047
Expenses of Executive Committee (Head Office)		89
Expenses of conferences		2,174
Other administrative expenses (specify)		
Recruitment and Development		2,094
Education and Training		1,257
Union Learning Costs		1,095
Affiliation Fees		1,848
Ballot Costs		1
Journal Costs		569
Travel Costs		742
Campaign Costs		143
Profit on Sale of Motor Vehicles		-104
Other Outgoings		
Depreciation		1,393
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		37,241
Charged to:		
General Fund (Page 3)		32,744
Branch Funds		4,446
Divisional Recruitment Funds		51
Total		37,241

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 £	
General Secretary	116,284	13,499	23,076	Union Car	17,182	170,041

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			49
Other investment income (specify)			
Change in Market Value of Investments			2,395
Pooled Investment Vehicles			574
			3,018
		Total investment income	3,018
		Credited to:	
		General Fund (Page 3)	3,005
		Branch Funds	13
		Divisional Recruitment Funds	
		Political Fund	
		Total Investment Funds	3,018

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£000	£000
5,124	Fixed Assets (at page 14)		4,351
	Investments (as per analysis on page 15)		
25,835	Quoted (Market value £ ())		31,302
47,754	Unquoted		34,805
	Total Investments		66,107
	Other Assets		
	Loans to other trade unions		
1,661	Sundry debtors		2,195
10,069	Cash at bank and in hand		22,836
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		25,031
90,443		Total assets	95,489
51,086	General fund (page 3)		47,992
8,754	Branch Funds		8,915
43	Divisional Recruitment Funds		33
1,294	Political Fund Account		719
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,948	Sundry Creditors		2,801
£27,318	Pension Liability		35,029
£29,266		Total liabilities	37,830
£61,177		Total assets	95,489

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	13,623		933	2,473		17,029
Additions	15		33	1,275		1,323
Disposals			-268	-1,341		-1,609
Revaluation/Transfers						
At end of year	13,638		698	2,407		16,743
Accumulated Depreciation						
At start of year	10,439		678	788		11,905
Charges for year	610		153	630		1,393
Disposals			-274	-632		-906
Revaluation/Transfers						
At end of year	11,049		557	786		12,392
Net book value at end of year	2,589		141	1,621		4,351
Net book value at end of previous year	3,184		255	1,685		5,124

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Pooled Investment Vehicles	31,302	
Total quoted (as Balance Sheet) Market Value of Quoted Investment	31,302	
Unquoted		
Equities		
Unquoted Equities	5,898	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Short Term Deposits	28,907	
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	34,805	

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 £000	Political Funds £000	Total Funds £000
Income			
From Members	37,854	1,947	39,801
From Investments	3,018		3,018
Other Income (including increases by revaluation of assets)	2,703		2,703
Total Income	43,575	1,947	45,522
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	46,518	2,522	49,040
Funds at beginning of year (including reserves)	59,883	1,294	61,177
Funds at end of year (including reserves)	56,940	719	57,659
Assets			
Fixed Assets			4,351
Investment Assets			66,107
Other Assets			25,031
		Total Assets	95,489
Liabilities		Total Liabilities	37,830
Net Assets (Total Assets less Total Liabilities)			57,659

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?		<input type="button" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="1"/>		
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: 50px;" type="text" value="380"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="256"/>	
Number of Individuals answering "Yes" to the question	<input <sup="" style="width: 50px;" type="text" value="188"/> 1	
Number of individuals answering "No" to the question	<input <sup="" style="width: 50px;" type="text" value="27"/> 2	
Number of invalid or otherwise spoiled voting papers returned	<input <sup="" style="width: 50px;" type="text" value="41"/> 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 type="button" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
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: 50px;" type="text"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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: 50px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹	
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" 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: 50px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" 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: 50px;" 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

Yes

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: 27 June 2019 to 28 June 2019

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: 25 July 2019 to 26 July 2019

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: 22 August 2019 to 23 August 2019

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: 25 August 2019 to 26 August 2019

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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.

Please see attached

Accounting policies



(see notes 84 and 85)

See Appendix 1

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the originals. Copies will not be accepted.

Secretary's Signature:			Chairman's Signature:		
				(or other official whose position should be stated)	
Name:	Paddy Lillis - General Secretary		Name:	Nick Walker - Central Treasurer	
Date:	09 June 2020		Date:	09 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		No	<input checked="" 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	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
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	

Appendix 2 – Accounting Policies

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the Union's financial statements.

Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ('FRS 102'). The presentation currency of these financial statements is sterling.

The financial statements are prepared on the historical cost basis except for Investments and Pension Scheme Assets which are stated at fair value unless they cannot be reliably measured.

Income is recorded on an accruals basis.

Expenditure is charged to the Income and Expenditure Account on an accruals basis, with the exception of branch funds (see below).

The Executive Council have considered the future performance of the Union and its ability to continue as a going concern. They have considered severe but plausible downside sensitivity scenarios, including the potential impact of the recent outbreak of Coronavirus (COVID-19) on the operational and financial performance of the Union. As part of this analysis, management have considered mitigating actions within their control should these scenarios occur around liquidating funds from fixed asset investments and other measures to protect cash balances. These forecasted cash flows, considering the ability and intention of the Executive Council to implement mitigating actions should they need to, provide sufficient headroom in the forecast period.

The Executive Council are therefore satisfied that, for the foreseeable future, the Union can meet its projected expenditure and working capital requirements. The Union currently enjoys a stable membership base and holds sufficient cash and liquid assets to draw upon. Consequently, the financial statements have been prepared on a going concern basis.

Members' Contributions

Members' contributions are recognised on an accruals basis (ie when deducted from members' salaries).

Legal Costs

The Union is at any time involved in numerous legal cases on behalf of its members. There is an inherent risk that substantial costs and disbursements could be incurred on any case. Legal costs and disbursements are charged to the financial statements as incurred, together with an estimate for additional costs or recoveries which they reasonably believe may occur in the following or subsequent years.

Branch Funds

The movement on the Branch Revenue Account is based upon returns received at Central Office from midday on Friday, 4 January 2019 to midday on Friday, 3 January 2020.

The balance of branch funds is the total of balances shown on the last returns available for each branch on Friday, 3 January 2020.

Branch expenses are charged to the Branch Revenue Account and do not form part of the Income and Expenditure account.

Corporation Tax

Taxation for the year is chargeable on investment income, capital gains and other non-trading taxable income, less provident benefits, and on any trading profits. There is no charge for the year as provident benefits exceed the investment income and capital gains, and there are no profitable trading activities.

Appendix 2 – Accounting Policies (continued)

Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a straight line basis on cost as follows:

Freehold Land	Nil
Buildings.	5%
Fixtures and Fittings	20%
Motor Vehicles	25%
Computer Equipment	33.3%

General Funds

All monies received on behalf of the Union in respect of contributions, donations or otherwise, other than payments appropriated to any Fund established in accordance with Rule 41, form one central Fund for general purposes and a separate Fund for political purposes.

Political Funds

The objects of the Union include the furtherance of political objects. Monies received on behalf of the Political Fund are credited directly to the Fund and do not form part of the Income and Expenditure Account. Any payments in respect of such objects are made directly out of the Political Fund.

Divisional Recruitment Fund

The objects of the Union include the recruitment of new members in each of the Union's seven Divisions. A fund for this purpose is comprised of donations made voluntarily by Branches.

Union Learning Fund

The objects of the Union include the provision of learning facilities for members to bridge skills gaps. Grants are received from the Department for Education in respect of expenditure on this fund.

Post-Retirement Benefits

The Union operates a staff superannuation scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the Union.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme deficit is recognised in full. The movement in the deficit is split between operating charges, finance items and actuarial gains and losses in the statement of other comprehensive income.

Unpaid Pension Contributions

Any unpaid contributions to the scheme which are payable as at the balance sheet date are recognised as a creditor due within one year.

Investments

Investments are stated at fair value unless they cannot be reliably measured in which case investments are held at cost. Any movement in the fair value of investments is accounted for in the Income and Expenditure Account.

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)

See Appendix 2

Signature(s) of auditor or auditors:



Name(s):

Antony Whittle

Profession(s) or Calling(s):

Senior Statutory Auditor

Address(es):

KPMG LLP

1 St Peter's Square

Manchester

Postcode

M2 3AE

Date

09/06/2020

Contact name for inquiries and
telephone number:

Emma St. Hill 0161 246 4175

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

Appendix 1 – Auditor’s Report

Opinion

We have audited the financial statements of the Union of Shop, Distributive and Allied Workers (“the Union”) for the year ended 31 December 2019 which comprise the Income and Expenditure Account, Statement of Other Comprehensive Income, Balance Sheet, Cash Flow Statement and related notes, including the accounting policies.

In our opinion the financial statements:

- give a true and fair view of the state of the Union’s affairs as at 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (“ISAs (UK)”) and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Union in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The Union’s Executive Council has prepared the financial statements on the going concern basis as they do not intend to liquidate the Union or to cease its operations, and as they have concluded that the Union’s financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements (“the going concern period”).

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least a year from the date of approval of the financial statements. In our evaluation of the Executive Council’s conclusions, we considered the inherent risks to the Union’s business model, and analysed how those risks might affect the Union’s financial resources or ability to continue operations over the going concern period. We have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor’s report is not a guarantee that the Union will continue in operation.

Matters on which we are required to report by exception

Under the Trade Union and Labour Relations (Consolidation) Act 1992 we are required to report to you if, in our opinion:

- the Union has not kept proper accounting records in accordance with the requirements of section 28 of the Act; or
- the Union has not maintained a satisfactory system of control over its transactions in accordance with the requirements of section 28 of the Act; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we need for our audit.

We have nothing to report in these respects.

Executive Council’s responsibilities

The Union’s Executive Council is responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; 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 they either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Appendix 1 – Auditor’s Report (continued)

Auditor’s responsibilities

We have been appointed as auditor under section 35 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with that Act.

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 our opinion in an auditor’s report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC’s website at www.frc.org.uk/auditorsresponsibilities.

The purpose of our audit work and to whom we owe our responsibilities

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. 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.

ANTONY WHITTLE (Senior Statutory Auditor)

For and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

1 St Peter’s Square

Manchester

M2 3AE

10 June 2020

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	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	22/04/2020
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

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	