

**DECISION OF THE CERTIFICATION OFFICER ON AN APPLICATION
MADE UNDER SECTION 31(1) OF THE TRADE UNION AND LABOUR
RELATIONS (CONSOLIDATION) ACT 1992**

MS F M LEE

v

**NATIONAL ASSOCIATION OF SCHOOLMASTERS
UNION OF WOMEN TEACHERS**

Date of Decision:

13 January 2006

DECISION

Upon application by the Claimant under section 31(1) of the Trade Union and Labour Relations (Consolidation) Act 1992:

- (i) I declare that the National Association of Schoolmasters Union of Women Teachers (“NASUWT”, “the Union”) failed to comply with the Claimant’s request for access to the accounting records of the Union in breach of section 30(1) of the Trade Union and Labour Relations (Consolidation) Act 1992 (“the 1992 Act”).
- (ii) The NASUWT is ordered to give the Claimant access to inspect those accounting records of the London Benevolent Federation of the Union which are in its power, possession or control and which relate to the period of 6 years ending on 12 April 2005. The Claimant is to be given access to inspect those records no later than Tuesday, 31 January 2006. The inspection shall be during the normal office hours of the Union and shall be at the Union’s Head Office, unless the parties agree otherwise. If such accounts would reveal the names of those who received benefit, those names may be substituted with “Person 1; Person 2 etc”. In the event of a dispute as to whether any particular document or category of documents constitutes an accounting record, the Claimant is given leave to apply.
- (iii) The NASUWT shall allow the Claimant to be accompanied at the inspection by an accountant (being a person eligible for appointment as a company auditor under section 25 of the Companies Act 1989), unless the nominated

accountant fails to enter into such agreement as the Union may reasonably require for protecting the confidentiality of the records.

- (iv) The NASUWT will allow the Claimant to take or will supply to the Claimant such copies or extracts from those accounting records as she may request.
- (v) The NASUWT may charge the Claimant for allowing her to inspect the records to which she has had access, for allowing her to take copies of, or extracts from, those records or for supplying any such copies. If such charges are required, the NASUWT shall notify the Claimant of the principles in accordance with which its charges will be determined before any arrangements are made for the inspection. Such charges are not to exceed the reasonable administrative expenses incurred by the NASUWT in complying with this order. After having inspected and/or after having been provided with copies of the records to which she has had access pursuant to this order, the Claimant shall be liable to pay such charges upon demand by the Union.

REASONS

1. By an application dated 26 April 2005 the Claimant made a complaint against her union, the National Association of Schoolmasters Union of Women Teachers (“NASUWT”, “the Union”). The application alleged a breach of section 30(1) of the 1992 Act in relation to the Union’s accounting records in respect of the London Benevolent Federation. The complaint was put to the Union in the following terms:-

“In breach of section 30 (1) of the 1992 Act the Union has failed to comply with Ms Lee’s request of 12 April 2005 for access to the accounting records of the Union. The accounting records to which Ms Lee has sought access are those concerning the accounts of the Union’s London Benevolence Federation”

2. I investigated the alleged breach in correspondence. During the course of this correspondence there emerged a more precise description of the accounting records to which Ms Lee sought access. These were:

"1. 70 Genesta Road

- 1.1 All bank statements with the Co-Operative Bank which refer to the Genesta Road, house.*
- 1.2 All details of intermediate accounts relating to the Genesta Road, house showing details of income and expenditure.*
- 1.3 All receipts for income and expenditure relating to the Genesta Road, house.*

2. The £10,000 income bond arising from the Tonkin bequest.

- 2.1 All accounts relating to that income bond.*
- 2.2 All bank statements showing details of income and expenditure.*
- 2.3 All details of intermediate accounts showing details of income and expenditure.*
- 2.4 All receipts for income and expenditure.*

3. *Other requests.*

3.1 *The number of payments made to officers of the London Benevolent Federation, specifically the dates, amounts and purpose of each payment.*

3.2 *Details of the type and scope of each of ten grants made in 2004.*

3.3 *The total number of grants made and the date, amount and purpose of each grant and which grant had been made to the same person.*

3.4 *Whether visiting costs are included in total expenditure.*

3.5 *A breakdown of the figure of £479.34 shown as 'management of the association' in the 2003 annual report."*

3. There were two main issues to be determined. First, the Union submitted that I did not have jurisdiction in this matter as the accounting records to which access had been requested were not accounting records of the Union but were those of a separate charity. Second, if I found that I had jurisdiction, the Union submitted that some of the documents requested were not accounting records within the statutory meaning.
4. The hearing took place on 17 November 2005. The Union was represented by Mr Cooper of Russell Jones and Walker, solicitors. Evidence for the Union was given by Mr J Bartlett, its Deputy General Secretary and Ms G Reynolds, its former Benevolent Administrator. The Claimant acted in person. A bundle of documents was prepared for the hearing by my Office which contained relevant exchanges of correspondence. At the hearing, this bundle was supplemented by four further documents submitted by the Union, including the rules of the NASUWT Benevolent Funds. Mr Cooper submitted a written skeleton argument.
5. At the conclusion of the hearing the Union offered to give the Claimant voluntary disclosure of such relevant accounting records as it had in its possession concerning the finances of the London Benevolent Federation. This offer was made on a without prejudice basis and subject to an undertaking of confidentiality. The Claimant was invited to advise my Office, after having considered the disclosure, whether she wished to pursue her application and, if so, whether she wished to refine the precise accounting records to which she sought access. By a letter dated 20 December 2005 the Claimant stated that she was not prepared to accept the condition of confidentiality upon which the Union had made its offer and voluntary disclosure did not take place.

Findings of Fact

6. Having considered the representations made to me and the relevant documents I found the facts to be as follows:-
7. The NASUWT has roots which go back to 1919. It emerged in its present form in 1975, following the amalgamation of the National Association of School Masters and the Union of Women Teachers. The Union operates on a local level through Local Associations. Where a number of Local Associations operate within the area of a Local Education Authority they may combine to form a Federation. One such Federation has been known as the London

Association. Like a number of other unions, especially those which have grown through merger, the NASUWT has experienced tension between the national Union and some of its local organisations as to the appropriate degree of control by the centre.

8. For some years after its formation, until it was able to put in place a benevolent structure of its own, the NASUWT continued to operate the benevolent arrangements of the former unions. The present arrangements are determined by Rule 24 of the rules of the Union which provides as follows:

"24. Benevolent Fund

There shall be a separate charitable fund known as the "NASUWT Benevolent Funds" which shall have such separate Rules as are approved by Conference from time to time with the consent of the Charity Commissioners which Rules shall provide for but shall not be limited to the objects, benefits, constitution, and administration of the fund"

In 1983 a separate charity was registered with the Charity Commission under the name of "NASUWT Benevolent Funds".

9. The current rules of this charitable fund were adopted at a special conference of the Union in November 1996 and were amended by conference in 2004. These rules provide for there to be a Central Benefit Funds Committee. During the course of the hearing the central administration of this fund was referred to as "the CBF". The members of the CBF Committee are appointed by the National Executive of the Union. The rules further provide that all the property and other assets of the charitable fund are to be placed in the hands of the Union's trustees, or such nominees on their behalf as are approved by the National Executive, and that the rules of the Benevolent Fund may be amended at any time by resolution of the Union's National Executive, subject to ratification by conference, provided only that the charitable objects are not amended without the consent in writing of the Charity Commissioners. The CBF is to prepare annual accounts in accordance with the Charities Act 1993. These accounts state that the benevolent funds are to be "*managed as a separate entity*" but that the Fund and the Union "*are under common control*".
10. The rules of the NASUWT Benevolent Funds also provide for the formation of local Benevolent Federations to be comprised of Local Associations, as seen fit by the CBF Committee. The rules further provide that the CBF Committee may publish model rules for the conduct of Benevolent Federation business which shall be adopted by each Benevolent Federation. Local Benevolent Federations are funded mainly by means of an imprest account, which is topped up from time to time by the CBF. The CBF receives the majority of its money from the general funds of the Union. These monies are referred to in the accounts of the Benevolent Funds as 'donations'. They are calculated on the basis of £2 per relevant member. The CBF then nominally allocates to each Benevolent Federation the sum of 50p per relevant member of that Federation and tops up their imprest accounts from their allocations when necessary. The CBF has approximately 300 volunteers undertaking benevolence visits and performing other duties in their local Federations.

11. There is a London Benevolent Federation (“the LBF”) but its constitution and method of operating was not made clear at the hearing. It would appear that there has been a history of tension between the LBF and the CBF. The LBF was sent the model rules for Local Federations by the CBF Committee but there is no evidence of them having been adopted. Further, it would appear that until very recently only the most basic accounting records were supplied by the LBF to the CBF. These included an annual survey giving the names of the participating Local Associations and an annual report giving brief details of income and expenditure. The CBF also has copies of the imprest accounts, recording the funds made available to the LBF and other local Benevolent Federations.
12. The relationship between the LBF and CBF appears to have been adversely affected by the additional funding that became available to the LBF as a result of the so-called “Tonkin bequest”. In her will, Mrs Tonkin left a property, 70 Genesta Road, and a £10,000 income bond to “the Benevolent Society of the London Association of School Masters”. By the date of Mrs Tonkin’s death in 1976 the London Association of School Masters no longer existed. It had merged to form part of the NASUWT. As a result, there was some uncertainty as to how the bequest should be given effect. The opinions of different solicitors and the Charity Commissioners were obtained. For a considerable time the property, the income from its tenant and the income bond were administered by the LBF. Eventually, in December 1997, the Charity Commission stated that the NASUWT Benevolent Funds were entitled to the gift in the will “... *for the purposes of the London ‘branch’*”. In due course, the LBF transferred the monies in its various Tonkin accounts to the CBF. Subsequently, but sometime prior to 1999, the £10,000 income bond matured. The funds and assets of the Tonkin bequest are presently vested in the trustees of the NASUWT Benevolent Funds but, even by the date of this hearing, the final documentation to establish the legal position of 70 Genesta Road had not been completed.
13. The Claimant is a member of the Islington Local Association of the Union. Until March 2005, she had been the Treasurer of the Islington Local Association, a member of the Union’s National Executive and a Trustee of the CBF. On 14 March 2005 the Claimant sent an e-mail to the Treasurer of the LBF, Ms Taylor, requesting “... *information regarding the accounts for the past three years ... so that I can report to (my local) the Association*”. Ms Taylor replied on 18 March stating that she could not accede to this request for reasons of confidentiality. The Claimant then wrote to the General Secretary on 12 April. She stated, “*I formally request to have access to the Accounts of the London Benevolence Federation*”. She also expressed concern about the conduct of business by the LBF. The General Secretary replied on the 14 April refusing access to the accounts “... *as you no longer hold any office which would entitle you to access such information...*”
14. Mr Bartlett stated in evidence that the Union had not previously attempted to monitor or control the routine accounting procedures of the Local Benevolent Federations. He said that, until recently, the only documents retained by the Union were the annual surveys and reports together with the copy imprest

accounts, which documents had been disclosed to the Claimant. He further stated that it was not until after the commencement of these proceedings that the LBF had provided the Union with any books of account in relation to its activities. These had not been disclosed to the Claimant.

15. The Claimant commenced these proceedings by an application form dated 26 April 2005, received at the Certification Office on the 6 May.

The Relevant Statutory Provisions

16. The provisions of the 1992 Act which are relevant for the purpose of this application are as follows:-

S.28 Duty to keep accounting records

(1) A trade union shall -

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and*
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.*

(2) Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection(1)(a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.

S.29 Duty to keep records available for inspection

(1) A trade union shall keep available for inspection from their creation until the end of the period of six years beginning with 1st January following the end of the period to which they relate such of the records of the union, or of any branch or section of the union, as are, or purport to be, records required to be kept by the union under section 28.

This does not apply to records relating to periods before 1st January 1988.

(2) In section 30 (right of member to access to accounting records)-

- (a) references to a union's accounting records are to any such records as are mentioned in subsection (1) above, and*
- (b) references to records available for inspection are to records which the union is required by that subsection to keep available for inspection.*

(3) The expiry of the period mentioned in subsection (1) above does not affect the duty of a trade union to comply with a request for access made under section 30 before the end of that period.

S.30 Right of access to accounting records

(1) A member of a trade union has a right to request access to any accounting records of the union which are available for inspection and relate to periods including a time when he was a member of the union.

In the case of records relating to a branch or section of the union, it is immaterial whether he was a member of that branch or section.

(2) Where such access is requested the union shall-

- (a) make arrangements with the member for him to be allowed to inspect the records requested before the end of the period*

of twenty-eight days beginning with the day the request was made,

- (b) allow him and any accountant accompanying him for the purpose to inspect the records at the time and place arranged, and*
- (c) secure that at the time of the inspection he is allowed to take, or is supplied with, any copies of, or extracts from, records inspected by him which he requires.*

S.31 Remedy for failure to comply with request for access

(1) A person who claims that a trade union has failed in any respect to comply with a request made under section 30 may apply to the court or to the Certification Officer.

(2) Where on an application to it the court is satisfied that the claim is well-founded, it shall make such order as it considers appropriate for ensuring that the applicant-

- (a) is allowed to inspect the records requested,*
- (b) is allowed to be accompanied by an accountant when making the inspection of those records, and*
- (c) is allowed to take, or is supplied with, such copies of, or of extracts from, the records as he may require.*

(2A) On an application to him the Certification Officer shall-

- (a) make such enquiries as he thinks fit, and*
- (b) give the applicant and the trade union an opportunity to be heard.*

(2B) Where the Certification Officer is satisfied that the claim is well-founded he shall make such order as he considers appropriate for ensuring that the applicant-

- (a) is allowed to inspect the records requested,*
- (b) is allowed to be accompanied by an accountant when making the inspection of those records, and*
- (c) is allowed to take, or is supplied with, such copies of, or of extracts from, the records as he may require.*

A Brief Summary of the Submissions

17. The Claimant stated that the Union's argument about the charitable status of the NASUWT Benevolent Funds was irrelevant as her request was for access to the accounting records of the London Benevolent Federation. She submitted that while the Benevolent Funds was a charity, the LBF was neither a charity nor an administrative arm of the CBF. In the Claimant's opinion, the LBF was simply an association. She stated that she knew of no constitution for it and had never known of any elections to it. She doubted if the problem with the Tonkin bequest would have gone on for 30 years if the LBF had been part of the CBF. The Claimant accepted that any request for accounting records could not go back further than 6 years from the date of her request. She submitted that each of the categories of documents that she requested were accounting records within the statutory definition.
18. For the Union, Mr Cooper submitted that I had no jurisdiction to determine this complaint as it concerned records which are not those of a trade union. He rejected any argument that the CBF or the LBF were themselves trade unions

within the meaning of section 1 of the 1992 Act, as neither had as its principal purpose the regulation of relations between workers and employers. He submitted that the NASUWT Benevolent Funds was a separate charity registered with and accountable to the Charity Commissioners and that the LBF was a body provided for under its rules as a local Benevolent Federation. He argued that the funds of the LBF are in law the funds of the CBF and that these are separate from and do not form part of the funds of the Union. Accordingly, in Mr Cooper's submission, section 28 of the 1992 Act imposes no duty on the Union to maintain accounting records relating to the transactions, assets and liabilities of the CBF, including those of the LBF. He went on to make a distinction between control and ownership. He accepted that the Union and the benevolent funds were in common control but disputed that the Union had legal ownership of the benevolent funds. He observed that these were held for particular charitable purposes, not in trust for the Union. Should I find against him on this point, Mr Cooper argued that bank statements are not accounting records within the statutory definition. He conceded, however, that the purchase and other ledgers which the Union had recently been given by the LBF would be accounting records within that definition.

Conclusion

19. The identification of the accounting records of a union for the purposes of section 30 of the 1992 Act is seldom an easy matter. I have considered this matter previously in the cases **Mortimer v Amicus (CO D/1/03)** and **Foster v Musicians Union (CO D/13-17/03)** but each case requires an analysis of the relevant statutory framework. The starting point is section 30(1), which provides as follows:

30 Right of access to accounting records

- (1) *A member of a trade union has a right to request access to any accounting records of the union which are available for inspection and relate to periods including a time when he was a member of the union. In the case of records relating to a branch or section of the union, it is immaterial whether he was a member of that branch or section.*

This provision restricts the accounting records to which access must be given to those “*of the union which are available for inspection*”.

20. Further assistance can be found in section 29(2) of the 1992 Act which provides:

In section 30 (right of member to access to accounting records)-

- (a) *references to a union's accounting records are to any such records as are mentioned in subsection (1) above, and*
(b) *references to records available for inspection are to records which the union is required by that subsection to keep available for inspection.*

21. The above reference to sub-section (1) of section 29 is to the following:

A trade union shall keep available for inspection from their creation until the end of the period of six years beginning with 1st January following

the end of the period to which they relate such of the records of the union, or of any branch or section of the union, as are, or purport to be, records required to be kept by the union under section 28.

22. The above reference to section 28 is to the following:

S.28 Duty to keep accounting records

(1) A trade union shall -

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and*
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.*

(2) Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection(1)(a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions

23. These provisions must be applied to the issues raised in the present case. First, they must be considered against the Union's argument that I do not have jurisdiction to entertain the Claimant's application as the accounting records she seeks are not those of a trade union.
24. The key to this issue is to be found in the rules of the Union. Rule 24 provides as follows:

"Benevolent Fund

There shall be a separate charitable fund known as the "NASUWT Benevolent Funds" which shall have separate Rules as are approved by Conference from time to time with the consent of the Charity Commissioners which Rules shall provide for but shall not be limited to the objects, benefits, constitution, and administration of the fund"

It is well known that listed trade unions can obtain tax relief in respect of certain expenditure on provident benefits. The establishment of a separate benevolent fund gives transparency to the provident nature of the expenditure and facilitates the granting of tax relief. The establishment of a separate provident fund also enables that fund to claim protection in any enforcement proceedings taken against the union (section 23 of the 1992 Act). Rule 24 is clearly drafted with these advantages in mind. It requires the establishment of a separate fund of the Union with charitable purposes. It does not require the establishment of a separate and distinct legal entity. As such, the benevolent funds of the Union are not dissimilar from other funds that a union may keep separately. For example, a union's political fund must be kept separately and be subject to discrete rules and a discrete statutory regime. The industrial action funds that many unions used to have, under a different statutory regime, were also ring-fenced to achieve their purpose. The assets of a union may lawfully be kept in separate funds with the same or different trustees.

25. The creation of the NASUWT Benevolent Funds as a discrete fund of the Union is also consistent with the rules of the Benevolent Funds. Rule 1 deals with 'Interpretation'. "*The Benevolent Funds*" are defined as "*the Benevolent Funds of the Association, a charity regulated by these Rules*" (my emphasis).

The Association is defined as being the Union. The Benevolent Funds are therefore defined in terms as being funds of the Union. References to a “*Member*” are defined as references to members of the Union. Rule 2 sets out the objects of the Fund. These are the relief of poverty amongst a variety of classes, each of which is defined by reference to membership of the Union. I further note that the rules of the Fund may be amended at any time by the National Executive of the Union, subject to approval by Conference and the approval of the Charity Commissioners in relation to its charitable objects. The supervisory role of the Charity Commissioners does not automatically exclude any other form of regulation, as is apparent from the many companies which must report to both Companies House and the Charities Commission. In these circumstances I find that the rules of the NASUWT Benevolent Funds are not the rules of a separate unincorporated association but the rules of a trust fund which the Union has established under its control to provide one of its core membership benefits.

26. By section 12(1) of the 1992 Act, all the property of a trade union must be vested in trustees for it. The Benevolent Fund is vested in trustees who, by rule 6 of the Benevolent Fund rules, are to be the trustees of the Union unless the National Executive decides otherwise. They hold the Fund in trust for the Union in the sense that it is held in trust for a specific purpose in accordance with the rules of the Union to benefit members of the Union and such other membership related classes as the Union may determine. A trade union does not exist at common law as an abstract legal entity but as an unincorporated association of members. On the facts of this case, the Benevolent Fund, being a fund held in trust to benefit members of the Union and such others as the Union may determine, is held in trust for the Union within the meaning of section 12(1) of the 1992 Act.
27. In my judgment therefore, the NASUWT Benevolent Funds are an asset of the Union. This analysis accords with both the law and common sense. It accords with both the rules of the Union and the rules of the NASUWT Benevolent Funds. It was the view held by both Ms Lee and the Union at the time this application was made and I am confident that it is consistent with the view that most members of the Union would hold. The Union is accordingly required to cause to be kept proper accounting records with respect to the transactions, assets and liabilities of its Benevolent Funds and members have a right to request access to those accounting records.
28. I reject the Claimant’s submission that the LBF is a freestanding body, separate from the NASUWT Benevolent Funds. I find that the LBF is a local Benevolent Federation within rule 7 of the NASUWT Benevolent Funds rules. It accepts funds from and remits funds to the centre. It is a constituent part of the structure for administering the NASUWT Benevolent Funds at a local level. The Union is therefore required to cause to be kept sufficient accounting records of its financial activities to meet the Union’s statutory duty.
29. The Union failed to comply with the request made by the Claimant dated 12 April 2005 for access to the accounts of the London Benevolent Federation and thereby acted in breach of section 30 of the 1992 Act.

30. I now deal with the Claimant's specific requests for access to accounting records. First, I deal with her requests concerning 70 Genesta Road. The Claimant has requested:

30.1 all bank statements with the Co-Operative Bank which refer to the Genesta Road house.

Applying the interpretation of accounting records in **Mortimer v Amicus (CO D/1/03)** and **Foster v Musicians Union (CO D/13-17/03)**; I find that whilst the bank statements may be described as a record of financial information they are not necessarily an accounting record. A bank statement is evidence that a payment or receipt has been effected as well as being a record of the balance in that account on a specific date. It serves to confirm that an anticipated transaction has taken place. Although bank statements are created by a third party, their purpose and effect is more that of a primary or source document evidencing a transaction rather than a document created or kept as part of accounting records. As such, it will not ordinarily be a part of a union's accounting records. Exceptionally, however, as I found in **Foster v Musicians Union**, if a union has no other accounting records, or accounting records which are materially defective, there may be an inference that source material has been retained as an accounting record to enable the union to comply with its statutory obligations. Whether or not this is so will be a question of fact in each case. In the present case the Union has recently been provided with certain purchase and other ledgers by the LBF which arguably satisfy its legal obligation to keep proper accounting records. On the basis that these ledgers satisfy the Union's legal obligation I propose to make no order at this stage for the disclosure of bank statements.

30.2 all details of intermediate accounts relating to the Genesta Road house showing details of income and expenditure

The Union conceded that, if it had a duty to give access to the accounting records of the Benevolent Funds, any relevant intermediate accounts fell within the meaning of accounting records. I interpret the term "*intermediate accounts*" as referring to those books of accounts or ledgers in whatever form which are completed as an intermediate accounting record between the primary or source document and the formal end of year accounts.

30.3 all receipts for income and expenditure relating to the Genesta Road house

The Union submitted that this was a request for primary or source documents of the type described in the **Mortimer** and **Foster** cases as being outside the meaning of the term "*accounting records*". I agree and make no order under this head. However, I repeat the point I made above that if there are no or inadequate accounting records of the relevant activities of the LBF, the Claimant has leave to apply.

31. I now turn to the request for access to the accounting records relating to the £10,000 income bond arising out of the Tonkin bequest. I accept the evidence

of Mr Bartlett that this bond matured prior to 1999, before the commencement of the 6 year access period in this case. The Claimant conceded that if the bond no longer existed, she could not press this aspect of her request. I therefore make no order on this matter.

32. Finally, I deal with the remainder of the Claimant's requests. These are:
- 1 **The number of payments made to Officers of the London Benevolence Federation, specifically the dates, amounts and purpose of each payment.**
 - 2 **Details of the type and scope of each of ten grants made in 2004.**
 - 3 **The total number of grants made and for each grant the date, amount and purpose and which grants have been received by the same person.**
 - 4 **Whether visiting costs are included in total expenditure.**
 - 5 **A breakdown of the figure of £479.34 shown as 'management of the association' in the 2003 annual report.**
33. I accept Mr Cooper's submission that the Claimant is not entitled, by way of an application for access to accounting records, to ask the Union to answer specific questions or to supply specific information. The statutory procedure only gives union members a right of access to inspect accounting records. These records may or may not reveal the information being sought. In as much as the Claimant's requests require answers to specific questions they are inappropriate to an application under section 31 of the 1992 Act. However, Mr Cooper conceded that, should I find that the Union had a duty to give access to the accounting records of the LBF, the books of account of the LBF which have recently come into the Union's possession are accounting records for this purpose.
34. The Union can of course only give access to such relevant accounting records as have been created and/or kept. In this case it would appear that the accounting records provided to the Union by the LBF are not extensive. It is in these circumstances that I order the NASUWT to give the Claimant access to those accounting records of the London Benevolent Federation, including those relating to 70 Genesta Road, which are in its power, possession or control and which relate to a period of 6 years ending on the 12 April 2005. The Claimant is to be given access to those records no later than Tuesday, 31 January 2006. It was agreed by the Claimant that if such accounts reveal the names of those who received benefit, those names could be substituted with "Person 1; Person 2 etc". In the event of a dispute as to whether any particular document or category of document constitutes an accounting record, the Claimant is given leave to apply.

David Cockburn
The Certification Officer