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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Association of Revenue and Customs

Year ended:

31 December 2012

List no:

7087

Head or Main Office:

8 Leake Street
London
SE1 7NN

Website address (if available)

www.fda.org.uk

Has the address changed during
the
year to which the return relates?

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
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(Click the appropriate box)

General Secretary:

Dave Penman

Telephone Number:

020 7401 5555

Contact name for queries
regarding

Wynne Parry

Telephone Number:

020 7401 5579

E-mail:

wynne@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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

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

(Revised February 2011)

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	1459	38		1	1498
FEMALE	939	18		1	958
TOTAL	2398	56		2	A 2456

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

	14
Number of members at end of year contributing to the General Fund	2113

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Committee Member	James McAleese	Karen Austwick	January 2013
Committee Member	Sarah Dorman	Kit Pogson	January 2013

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:

ARC Committee 2012-2014 (as at April 2013)

NAME

LOCATION

Karen Austwick	Belfast
Helen Baird Parker	100 PS London
Jen Becker	Leeds
Mark Bingham	Belfast
Graham Black	Glasgow
Julie Blayney	Newcastle
Jeremy Burrows	Bush House London
Iain Campbell	Edinburgh
David Cooper	Middlesbrough
Martin Fletcher	Hastings
Graham Flew	Peterborough
Marie Hardy	Stockport
Gareth Hills	Bristol
Paula Houghton	Ipswich
Loz Hutton	Hull
Mick Lett	Worcester
John McDonough	Bristol
Eugene Mitchell	Glasgow
John Parkhouse	London
Kit Pogson	Croydon
Will Richardson	London
Kerry Singleton	Nottingham
Debbie Stamper	ARC HQ, London
Tony Wallace	Nottingham

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		205685
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		205685
Investment income (as at page 12)		357
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)		0
	TOTAL INCOME	206042
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		245893
Federation and other bodies (specify)		
UFE	2324	
Total expenditure Federation and other bodies		2324
Taxation		
	TOTAL EXPENDITURE	248217
Surplus (deficit) for year		(42175)
Amount of general fund at beginning of year		307364
Amount of general fund at end of year		265189

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		6330
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		6330
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		6330
	Amount of political fund at beginning of year		105577
	Amount of political fund at the end of year (as Balance Sheet)		111907
	Number of members at end of year contributing to the political fund		2113
	Number of members at end of the year not contributing to the political fund		343
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		343

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

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

(see notes 32 and 33)

	£
Administrative Expenses	
Remuneration and expenses of staff	
Salaries and Wages included in above	£
Auditors' fees	1494
Legal and Professional fees	1496
Occupancy costs	
Stationery, printing, postage, telephone, etc.	10074
Expenses of Executive Committee (Head Office)	113411
Expenses of conferences	46312
Other administrative expenses (specify)	
Ballots	22830
ARC News	33563
Centre expenses	9343
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	2404
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Sundry	4966
Total	245893
Charged to:	
General Fund (Page 3)	245893
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	245893

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£	£
8089	Fixed Assets (at page 14)		7211
	Investments (as per analysis on page 15)		
212736	Quoted (Market value £ 523738)		212736
10000	Unquoted		10000
230825	Total Investments		229947
	Other Assets		
	Loans to other trade unions		
74948	Sundry debtors		50706
129881	Cash at bank and in hand		100625
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
204829	Total of other assets		151331
	TOTAL ASSETS		381278
307364	Fund (Account)		265189
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
105577	Political Fund (Account)		111907
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
22713	Sundry creditors		4182
	Accrued expenses		
	Provisions		
	Other liabilities		
435654	TOTAL LIABILITIES		381278
435654	TOTAL ASSETS		381278

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			73780			73780
Additions			1526			1526
Disposals						
Revaluation/Transfer s						
At end of year			75306			75306
Accumulated Depreciation						
At start of year			65691			65691
Charges for year			2404			2404
Disposals						
Revaluation/Transfer s						
At end of year			68095			68095
Net book value at end of year			7211			7211
Net book value at end of previous year			8089			8089

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Unit Trusts	212736	
TOTAL QUOTED (as Balance Sheet)	212736	
Market Value of Quoted Investment	523738	
UNQUOTED		
Equities		
Unity Trust Bank	10000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	10000	
Market Value of Unquoted Investments	10000	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	205685	6330	212015
From Investments	357		357
Other Income (including increases by revaluation of assets)			
Total Income	206042	6330	212372
EXPENDITURE (including decreases by revaluation of assets)	248217		248217
Total Expenditure	248217		248217
Funds at beginning of year (including reserves)	307364	105577	412941
Funds at end of year (including reserves)	265189	111907	377096
ASSETS			
	Fixed Assets		7211
	Investment Assets		222736
	Other Assets		151331
		Total Assets	381278
LIABILITIES			
		Total Liabilities	4182
NET ASSETS (Total Assets less Total Liabilities)			377096

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Refer to attached accounts

ACCOUNTING POLICIES

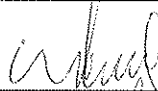

(see notes 74 and 75)

Refer to attached accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>WISNICK KARYN</u> Date: <u>26/5/2013</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>GAVIN TH HILLS</u> Date: <u>5/6/13</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)


YES/~~NO~~

If "No" please explain below.

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

As per attached.

AUDITOR'S REPORT (continued)

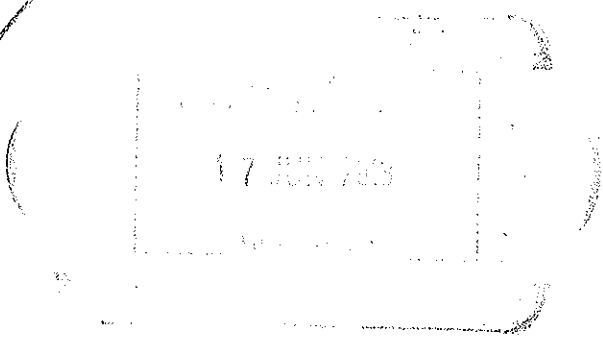
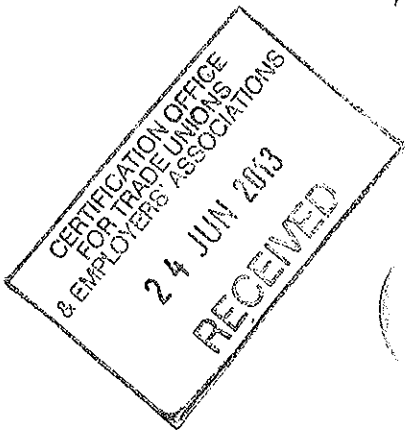
Signature(s) of auditor or auditors:		
Name(s):	NASARRO	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS & REGISTERED AUDITORS	
Address(es):	3-4 GROSS MARELBOROUGH ST. LONDON W1F 7HH	
Date:	11 June 2013	
Contact name and telephone number:	CP MASON 020 7437 8151	

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

3/12/13

13/14

7087



ARC STATEMENT TO MEMBERS

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S
ANNUAL RETURN FOR PERIOD ENDED 31 DECEMBER 2012
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the period was £206,042. This amount included payments of £204,546 in respect of membership income of the union. The union's total expenditure for the period was £248,217.

Political Fund

In respect of the union's political fund, its total income for the period was £6,330.

Salary and Benefits

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

Honorary Treasurer's Report

The accounts for the year ended 31 December 2012 once again show a deficit, and for this year the deficit is £42,175. I am pleased to say that this is partly covered by the increase in the Political Fund of £6,330 during this year, and that the net reduction in funds of around £35k is more than covered by the increase in the value of our investments during the year of nearly £47k.

The attacks that the union faced during 2010 and 2011 have shown no sign of abating this year, and there has once again been a high level of activity both at a

national and a local level. This continues to have an impact on our expenses.

We have also faced a substantial increase in Committee expenses, and the main cause of this is the fact that in 2010 and 2011 we had a President and Deputy President who lived in London, and in 2012 both the President and Deputy President live outside London.

But despite the increasing costs being faced, ARC remains in a healthy financial position with total funds (based on the valuation of our assets) of £688k.

Accounting Policies

The accounts have been prepared under the historical cost convention.

Depreciation is provided on the reducing balance basis at the annual rate of 25%.

The Trade Union and Labour Relations (Consolidation) Act 1992 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.

Irregularity statement

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

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

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Independent Auditors' report to the Members of The Association of Revenue & Customs

We have audited the financial statements that comprise the income and expenditure account, the balance sheet and the related notes, which have been prepared under the accounting policies set out in the Trustees' report.

This report is made solely to the members, as a body. Our audit work has been undertaken so that we may state to the Union's members those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditors

The Trustees' responsibilities for obtaining an annual report, including audited financial statements prepared in accordance with applicable United Kingdom law and accounting standards, are set out in the statement of Trustees' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements show a true and fair view and contain the information required by the relevant legislation. We also report to you if, in our opinion, we have not received all the information and explanations we require for our audit.

We read the other information contained in the annual report and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. The other information comprises the Trustees' Report.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by or on behalf of the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Scheme's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and

explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation or information in the financial statements.

Opinion

In our opinion the financial statements show a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the financial transactions of the Union during the year ended 31 December 2012, and of the amount and disposition at that date of its assets and liabilities.

**NABARRO
Registered Auditors and
Chartered Accountants**

**3-4 Great Marlborough Street
London
W1 F 7HH**