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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	The Retail Book, Stationery and Allied Trades Employees Association		
Year ended:	31 <sup>st</sup> December 2012		
List no:	2707		
Head or Main Office:	PO Box 3855 Swindon Wiltshire SN4 4EB		
Website address (if available)	N/A		
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/> (Click the appropriate box)
General Secretary:	None appointed		
Telephone Number:	N/A		
Contact name for queries regarding	David Pickles		
Telephone Number:	01793 864848		
E-mail:	david@the-rba.org		

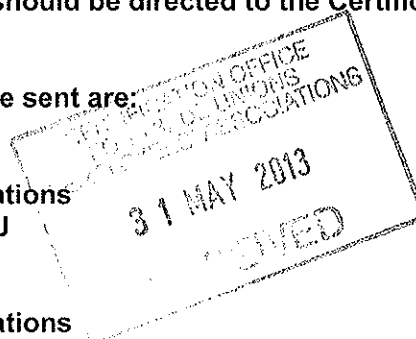
**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

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  
 22<sup>nd</sup> 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	609	0	1	2	<b>612</b>
FEMALE	1846	4	0	3	<b>1853</b>
TOTAL	2455	4	1	5	A <b>2465</b>

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

	0
Number of members at end of year contributing to the General Fund	2465

## 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
Delegate	Lawrence Stannard		22/06/2012
Delegate	Janet Shearman		14/01/2012
Delegate		Leisha McNaughton	22/06/212
Executive Councillor	Janet Shearman		14/01/2012

State whether the union is:

a. A branch of another trade union?

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

No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the name of that other union:

b. A federation of trade unions?

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

No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

**RBA OFFICERS/OFFICIALS AS AT 31.12.12**

<b>POSITION</b>	<b>NAME</b>
PRESIDENT	DAVID PICKLES
VICE-PRESIDENT	NORMA SLOAN
MANAGER TRUSTEE	ALLAN ROBERTS
STAFF TRUSTEE	SYLVIA BERRILL
NATIONAL OFFICER	PAUL LEE
REGIONAL OFFICER	GINA THORP
EXECUTIVE COUNCILLOR	SYLVIA BERRILL
	PAM EDINBOROUGH
	BARBARA EDMUND
	ANNIE PARTINGTON
	CHERILYN WATSON
	ANDY LOCKE
	JIM BUCHANAN
	TRACEY GRAVES
	ALLAN ROBERTS
	CELINE HANLON
	KATHY EMBLETON
	BRIAN SKINGSLEY
DELEGATE	SYLVIA BERRILL
	ANNIE PARTINGTON
	SCOTT BURDETT

	PAM EDINBOROUGH
	BARBARA EDMUND
	CHERILYN WATSON
	JAN SMITH
	COLIN CLARK
	PAUL DEACON
	TRACEY GRAVES
	DOUGLAS MAY
	ALLAN ROBERTS
	HAYLEY PARKES
	JIM BUCHANAN
	ANDY LOCKE
	PETER WATSON
	CELINE HANLON
	KATHY EMBLETON
	MARILYN GREEN
	BRIAN SKINGSLEY
	ANDY SWEATMAN
	LEISHA McNAUGHTON

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		221,791
<b>From Members:</b> Other income from members (specify)		
	0	
	0	
	0	
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		221,791
<b>Investment income (as at page 12)</b>		15,965
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	12,175	
<b>Total of other income (as at page 4)</b>		12,175
		<b>TOTAL INCOME</b>
		249,931
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		8,779
<b>Administrative expenses (as at page 10)</b>		249,795
<b>Federation and other bodies (specify)</b>		
	0	
	0	
	0	
<b>Total expenditure Federation and other bodies</b>		0
<b>Taxation</b>		66
		<b>TOTAL EXPENDITURE</b>
		258,640
Surplus (deficit) for year		(8,709)
Amount of general fund at beginning of year		660,278
Amount of general fund at end of year		651,569

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		0
<b>Other income</b> Compromise Agreement Income	12,175	
<b>TOTAL OTHER INCOME</b>		12,175
<b>TOTAL OF ALL OTHER INCOME</b>		12,175

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal Fees – Member Claims	2,519	<b>brought forward</b>  Education and Training services	2,519
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs Honoraria	4,125
Dispute Benefits		Other Benefits and Grants (specify) Death Claims Other Gifts to Members	1,830 305
Other Cash Payments			
<b>carried forward</b>	<b>2,519</b>	<b>Total (should agree with figure in General Fund)</b>	<b>8,779</b>

(See notes 24 and 25)

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

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



(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		<b>Total Expenditure</b>	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	

(See notes 24 and 25)

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

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

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	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	
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		149,115
Salaries and Wages included in above	139,056	
Auditors' fees		4,200
Legal and Professional fees		6,475
Occupancy costs		24,931
Stationery, printing, postage, telephone, etc.		11,146
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		6,922
Sundry Expenses		380
Bank and Credit Card Charges		1,685
Hire of Equipment		620
Portfolio Management Fees and Commissions Paid		4,526
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		9,167
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Motor Running		13,515
Staff Pension and Healthcare Costs		18,749
Subscriptions		191
Profit on Disposal of Investments		(1,827)
<b>Total</b>		249,795
Charged to:		
	General Fund (Page 3)	249,795
	Fund (Account)	
	Fund (Account)	

	Fund (Account)	
	Fund (Account)	
	<b>Total</b>	249,795

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
David Pickles	36,840	4,065	4,270	Car	4,849	50,714
				Medical Insurance	690	



# BALANCE SHEET as at 31<sup>st</sup> December 2012

(see notes 47 to 50)

Previous Year		£	£
21,519	<b>Fixed Assets</b> (at page 14)		12,352
	<b>Investments</b> (as per analysis on page 15)		
199,855	Quoted (Market value - 263,694)	164,779	
331,914	Unquoted	375,624	
	<b>Total Investments</b>		540,403
	<b>Other Assets</b>		
	Loans to other trade unions		
11,689	Sundry debtors	9,104	
51,785	Cash at bank and in hand	46,029	
	Income tax to be recovered		
	Stocks of goods		
16,984	Others (specify)	16,295	
20,337	Accrued Income	20,945	
	Loan		
	<b>Total of other assets</b>		92,373
654,083	<b>TOTAL ASSETS</b>		645,128
660,278	Fund (Account - General)		651,569
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
(24,550)	Revaluation Reserve		(24,550)
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable	66	
7,719	Sundry creditors	4,010	
6,120	Accrued expenses	10,815	
	Provisions		
4,516	Other liabilities - PAYE	3,218	
	<b>TOTAL LIABILITIES</b>		18,109
654,083	<b>TOTAL ASSETS</b>		645,128



# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			49,008	33,287		52,295
Additions						
Disposals			(9,612)			(9,612)
Revaluation/Transfer						
At end of year			9,396	33,287		42,683
<b>Accumulated Depreciation</b>						
At start of year			16,048	14,728		30,776
Charges for year			845	8,322		9,167
Disposals			(9,612)			(9,612)
Revaluation/Transfer						
At end of year			7,281	23,050		30,331
<b>Net book value at end of year</b>						
			2,115	10,237		12,352
<b>Net book value at end of previous year</b>						
			2,960	18,559		21,519

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Shares	123,939	
Bonds	21,502	
Government Securities (Gilts)		
British Government Bonds	19,338	
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	164,779	
Market Value of Quoted Investment	263,694	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Money Market Deposits	60,624	
Other unquoted investments (to be specified)		
Investment Properties	315,000	
TOTAL UNQUOTED (as Balance Sheet)	375,624	
Market Value of Unquoted Investments	375,624	

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES	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)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES	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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	221,791		221,791
From Investments	15,965		15,965
Other Income (including increases by revaluation of assets)	12,175		12,175
<b>Total Income</b>	249,931		249,931
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	258,640		258,640
<b>Funds at beginning of year</b> (including reserves)	635,728		635,728
<b>Funds at end of year</b> (including reserves)	627,019		627,019
<b>ASSETS</b>			
Fixed Assets			12,352
Investment Assets			540,403
Other Assets			92,373
		<b>Total Assets</b>	645,128
<b>LIABILITIES</b>		<b>Total Liabilities</b>	18,109
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			627,019

# 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.

Attached behind.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2012

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for members' contributions.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line basis
Motor vehicles	25% straight line basis

#### 1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

Investment properties are valued by the trustees on an annual basis, supported by occasional professional valuations. Any aggregate surplus or deficit arising from the changes in value is transferred to a revaluation reserve.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

2	<b>Operating loss</b>	<b>2012</b>	<b>2011</b>
		£	£
	Operating loss is stated after charging:		
	Depreciation of tangible assets	9,167	8,211
	Loss on disposal of intangible assets	-	1,496
	Operating lease rentals	-	2,498
	Auditors' remuneration	4,200	4,200
	and after crediting:		
	Profit on disposal of intangible assets	(1,827)	-
		<u>          </u>	<u>          </u>
	Administrative expenses include the following:		
	Allowances and expenses		
	- president's expenses	1,667	1,500
	- delegates expenses	4,940	5,514
	- conference and training costs	615	2,419
	- regional officer's expenses	2,837	3,875
		<u>          </u>	<u>          </u>
		10,059	13,308
		<u>          </u>	<u>          </u>
	Claims and benefits		
	- death claims	1,830	780
	- legal fees regarding members' claims	2,519	2,075
	- gifts and grants to members	305	136
		<u>          </u>	<u>          </u>
		4,654	2,991
		<u>          </u>	<u>          </u>
<b>3</b>	<b>Taxation</b>	<b>2012</b>	<b>2011</b>
		£	£
	<b>Domestic current year tax</b>		
	U.K. corporation tax	66	1,617
		<u>          </u>	<u>          </u>
	<b>Total current tax</b>	66	1,617
		<u>          </u>	<u>          </u>

**THE RETAIL BOOK, STATIONERY AND ALLIED TRADES  
EMPLOYEES' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

**4 Tangible fixed assets**

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>			
At 1 January 2012	19,008	33,287	52,295
Disposals	(9,612)	-	(9,612)
	<hr/>	<hr/>	<hr/>
At 31 December 2012	9,396	33,287	42,683
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2012	16,048	14,728	30,776
On disposals	(9,612)	-	(9,612)
Charge for the year	845	8,322	9,167
	<hr/>	<hr/>	<hr/>
At 31 December 2012	7,281	23,050	30,331
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 December 2012	2,115	10,237	12,352
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2011	2,960	18,559	21,519
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**5 Tangible fixed assets**

	Investment properties £
<b>Cost or valuation</b>	
At 1 January 2012 & at 31 December 2012	315,000
	<hr/>
<b>Net book value</b>	
At 31 December 2012	315,000
	<hr/> <hr/>
At 31 December 2011	315,000
	<hr/> <hr/>

The valuation of the investment properties was made as at 31 December 2012 on an open market basis. No depreciation is provided in respect of these properties.

On an historical cost basis these would have been included at an original cost of £271,000.



# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

### 6 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2012	216,769
Additions	43,710
Disposals	(35,076)
	<hr/>
At 31 December 2012	225,403
	<hr/>
<b>Net book value</b>	
At 31 December 2012	225,403
	<hr/> <hr/>
At 31 December 2011	216,769
	<hr/> <hr/>

7 Debtors	2012 £	2011 £
Other debtors	19,946	21,623
Prepayments and accrued income	9,104	7,050
	<hr/>	<hr/>
	29,050	28,673
	<hr/> <hr/>	<hr/> <hr/>

Amounts falling due after more than one year and included in the debtors above are:

	2012 £	2011 £
Other debtors	17,294	20,337
	<hr/> <hr/>	<hr/> <hr/>

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

<b>8 Debtors: amounts falling due after more than one year</b>	<b>2012</b>	<b>2011</b>
	£	£
Other loans	17,294	20,337
	<u>17,294</u>	<u>20,337</u>
	<u><u>17,294</u></u>	<u><u>20,337</u></u>
<b>9 Creditors: amounts falling due within one year</b>	<b>2012</b>	<b>2011</b>
	£	£
Trade creditors	4,010	7,719
Corporation tax	66	-
Other taxes and social security costs	3,218	4,516
Accruals and deferred income	10,815	6,120
	<u>18,109</u>	<u>18,355</u>
	<u><u>18,109</u></u>	<u><u>18,355</u></u>
<b>10 Statement of movements on reserves</b>	<b>Revaluation</b>	<b>General</b>
	<b>reserve</b>	<b>reserve</b>
	£	£
Balance at 1 January 2012	(24,550)	660,278
Loss for the year	-	(8,709)
	<u>(24,550)</u>	<u>651,569</u>
	<u><u>(24,550)</u></u>	<u><u>651,569</u></u>
<b>11 Related party relationships and transactions</b>		

During the year ended 31 December 2010 a loan of £30,000 was granted to the association's President, Mr. D. Pickles. The loan is repayable over a period of approximately 6 years with an interest rate of 5.5% above the Bank of England base rate. As at 31 December 2012 the balance outstanding was £20,945 (2011 - £24,975) as shown in Other Debtors on the Balance Sheet.

The loan is unsecured, however the association has received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

# THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2012*

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12 Honoraria	2012	2011
The following amounts were paid in respect of trustees during the year:		
Amount paid	<u>4,125</u>	<u>1,275</u>

### 13 Approval of accounts

The financial statements were approved by the Trustees on 5 February 2013 and by the Executive Council on 12 February 2013. Final approval was given to the accounts by the Annual Delegates Conference on 24 April 2013.

# ACCOUNTING POLICIES


(see notes 74 and 75)

Attached behind.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: _____ Name: _____ Date: _____	<i>PRESIDENT</i> Chairman's Signature:  (or other official whose position should be stated) Name: <u>DAVID PICKLES</u> Date: <u>27/5/13</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 type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input 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 type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

# AUDITOR'S REPORT (continued)

Attached behind.

Signature(s) of auditor or auditors:	<i>PBA Accountants LLP</i>	
Name(s):	PBA Accountants LLP	
Profession(s) or Calling(s):		
Address(es):	130 High Street Hungerford Berkshire RG17 0DL	
Date:	15 <sup>th</sup> May 2013	
Contact name and telephone number:	Paul Pointer FCCA 01488 682027	

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

# **THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION**

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We have audited the financial statements of The Retail Book, Stationery and Allied Trades Employees' Association for the year ended 31 December 2012 set out on pages 2 to 9.

This report is made solely to the association's members, as a body. Our audit work has been undertaken so that we might state to the association's members those matters we are required to state to them in an auditors' 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 association and the association'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 are required to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The trustees are required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the association and of the surplus or deficit of the association for that period. In preparing those financial statements, the trustees are required to:

- select suitable policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the association are not disclosed.

#### **Scope of the audit of the financial statements**

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

**THE RETAIL BOOK, STATIONERY AND ALLIED TRADES  
EMPLOYEES' ASSOCIATION**

**INDEPENDENT AUDITORS' REPORT (CONTINUED)**

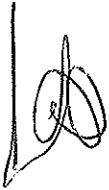
**TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES  
EMPLOYEES' ASSOCIATION**

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**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2012 and of its income and expenditure for the year then ended;



**Mr Paul Pointer FCCA (Senior Statutory Auditor)  
for and on behalf of PBA Accountants LLP**

**Statutory Auditor**

*26 April 2013*

130 High Street  
Hungerford  
Berkshire  
RG17 0DL