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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

HOSPITAL CONSULTANTS AND SPECIALISTS  
ASSOCIATION

Year ended:

SEPTEMBER 30<sup>th</sup> 2016

List no:

269

Head or Main Office:

NUMBER ONE  
KINGSCLERE ROAD  
OVERTON  
BASINGSTOKE  
HAMPSHIRE, RG25 3JA

Website address (if available)

www.hcsa.com

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

Yes

No

x

(Click the appropriate box)

General Secretary:

NUMBER ONE  
KINGSCLERE ROAD  
OVERTON  
BASINGSTOKE  
HAMPSHIRE, RG25 3JA

Telephone Number:

01256 771777

Contact name for queries regarding

EDDIE SAVILLE

Telephone Number:

01256 771777

E-mail:

esaville@hcsa.com

**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

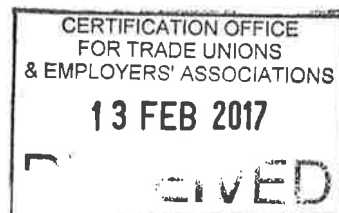
The address to which returns and other documents should be sent are:

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 June 2016)

# 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	2412	100	-	-	<b>2512</b>
FEMALE	456	34	-	-	<b>490</b>
<b>TOTAL</b>	<b>2868</b>	<b>134</b>	-	-	<b>3002</b>

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

	34
Number of members at end of year contributing to the General Fund	3002

## 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
President	Prof. John Schofield	Prof. Ross Welch	April 22 <sup>nd</sup> 2016
Chair of Executive Committee	Prof. Ross Welch	Dr. Claudia Paoloni	April 22 <sup>nd</sup> 2016
Immediate Past President	Dr. Umesh Udeshi	Prof. John Schofield	April 22 <sup>nd</sup> 2016

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 AT 30 SEPTEMBER 2016

<b>Title of Officer</b>	<b>Name of Officer</b>	<b>Date</b>
President	Prof. Ross Welch	30 <sup>th</sup> Sept 2016
Chair of Executive Committee	Dr. Claudia Paoloni	30 <sup>th</sup> Sept 2016
Immediate Past President	Prof. John Schofield	30 <sup>th</sup> Sept 2016
Honorary Treasurer	Dr Bernhard Heidemann	30 <sup>th</sup> Sept 2016
Honorary Secretary	Dr Paul Donaldson	30 <sup>th</sup> Sept 2016
Honorary Secretary	Dr Cindy Horst	30 <sup>th</sup> Sept 2016
Honorary Secretary	Dr Subramanian Narayanan	30 <sup>th</sup> Sept 2016
Independent Healthcare Matters	Mr Christopher Khoo	30 <sup>th</sup> Sept 2016

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		688,341
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		688,341
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,267	
<b>Total of other income (as at page 4)</b>		3,267
		<b>TOTAL INCOME</b>
		691,608
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		344,233
<b>Administrative expenses (as at page 10)</b>		362,884
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
		<b>TOTAL EXPENDITURE</b>
		707,117
		<b>Surplus (deficit) for year</b>
		-15,509
		<b>Amount of general fund at beginning of year</b>
		657,319
		<b>Amount of general fund at end of year</b>
		641,810

# 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>		
<b>Other income</b>		
Royalties	587	
Interest	2,680	
<b>TOTAL OTHER INCOME</b>		3,267
<b>TOTAL OF ALL OTHER INCOME</b>		3,267

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	23,850	<b>brought forward</b>	47,120
Representation – Non Employment Related Issues		Education and Training services	
Communications	<b>23,270</b>	Negotiated Discount Services	
Advisory Services		Salary Costs	297,113
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
<b>carried forward</b>	47,120	<b>Total (should agree with figure in General Fund)</b>	<b>344,233</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	PROPERTY	<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>		123,315
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		123,315
	<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)

FUND 4		Fund Account	
Name:		£	£
<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>		

FUND 5		Fund Account	
Name:		£	£
<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	203,402
Salaries and Wages included in above	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">£</div>
Auditors' fees	3,966
Legal and Professional fees	313
Occupancy costs	10,438
Stationery, printing, postage, telephone, etc.	12,200
Expenses of Executive Committee (Head Office)	85,754
Expenses of conferences	
Other administrative expenses (specify)	
Miscellaneous Expenses / Insurance, recruitment	7,438
Bank Charges & Publications	564
Computer Maintenance	16,571
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	7,826
Taxation	654
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Subscriptions and Affiliations	13,758
<b>Total</b>	363,316
Charged to:	
General Fund (Page 3)	362,884
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
<b>Total</b>	362,884

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contribution s £	Other Benefits		
				Description	Value £	
Chief Executive 1	85,872	9,961	8,935		104,768	

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
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			2,680
Other investment income (specify)			
			2,680
		<b>Total investment income</b>	<b>2,680</b>
		<b>Credited to:</b>	
		General Fund (Page 3)	2,680
		Fund (Account)	
		Fund (Account )	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		<b>Total Investment Income</b>	<b>2,680</b>

# BALANCE SHEET as at 30<sup>th</sup> September 2016

(see notes 47 to 50)

Previous Year		£	£
283,800	<b>Fixed Assets</b> (at page 14)		278,478
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	<b>Total Investments</b>		278,478
	<b>Other Assets</b>		
	Loans to other trade unions		
5,856	Sundry debtors		7,409
521,302	Cash at bank and in hand		500,154
	Income tax to be recovered		
	Stocks of goods		
530	Others (specify) Stationary		440
<u>527,688</u>	<b>Total of other assets</b>		508,003
811,488	<b>TOTAL ASSETS</b>		786,481
657,319	Fund (Account )		641,810
123,315	Fund (Account )		123,315
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
605	Tax payable		653
30,249	Sundry creditors		20,703
	Accrued expenses		
	Provisions		
	Other liabilities		
30,854	<b>TOTAL LIABILITIES</b>		21,356
811,488	<b>TOTAL ASSETS</b>		786,481

# 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	255,000		143,056	9,495		407,551
Additions			3,772			3,772
Disposals				-9,495		-9,495
Revaluation/Transfers						
At end of year	255,000		146,828	0		401,828
<b>Accumulated Depreciation</b>						
At start of year			115,524	8,228		123,752
Charges for year			7,826			7,826
Disposals				-8,228		-8,228
Revaluation/Transfers						
At end of year			123,350	0		123,350
<b>Net book value at end of year</b>						
	255,000		23,478			278,478
<b>Net book value at end of previous year</b>						
	255,000		27,533	1,267		283,800

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
<b>TOTAL QUOTED (as Balance Sheet)</b>		
Market Value of Quoted Investment		
<b>UNQUOTED</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
<b>TOTAL UNQUOTED (as Balance Sheet)</b>		
Market Value of Unquoted Investments		



# 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 X
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 X	NO
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>	688,341		688,341
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	3,267		3,267
<b>Total Income</b>	691,608		691,608
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	707,117		707,117
<b>Funds at beginning of year</b> (including reserves)	780,634		780,634
<b>Funds at end of year</b> (including reserves)	765,125		765,125
<b>ASSETS</b>			
Fixed Assets			278,478
Investment Assets			
Other Assets			508,003
<b>Total Assets</b>			786,481
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			21,356
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			765,125

# 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.**

The legal title to the freehold property at 1 Kingsclere Road, Overton, Basingstoke, is held by a nominee Company, HCSA (Number One) Limited on behalf of the Trustees of the Association. The freehold property was revalued to £255,000 on the 30<sup>th</sup> September 2007 by London Clancy, an independent firm of Chartered Surveyors, on an open market existing use basis

# ACCOUNTING POLICIES

(see notes 74 and 75)

## ACCOUNTING POLICIES

**a) Basis of the preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance With the Financial Reporting Standard for Smaller Entities (effective April 2008)

**b) Income**

Subscriptions received are credited to the Income and Expenditure Account for the accounting period to which they relate. Amounts received relating to future accounting periods are not taken to the Income and Expenditure Account but are carried forward as subscriptions in advance. Other income is included in the Income and Expenditure Account on receipt.

**c) Depreciation**



Depreciation is provided to write off the cost of fixed assets over their estimated useful lives at the rates and on the bases as follows:

- Motor vehicles: 25% Net Reducing Balance
- Fixtures & Fittings 25% Net Reducing Balance
- Office Equipment 25% Net Reducing Balance

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

**including the accounts and balance sheet contained in the return.**

Secretary's Signature:   Name: EDIDTA BOM  Date : MARCH 2017	Chairman's Signature:  (or other official whose position should be stated) Name: EDDIE SAVILLE – GENERAL SECRETARY  Date: MARCH 2017
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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	X	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	X	NO	
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	X	NO	
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	X	TO FOLLOW	
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	NO	
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	X	NO	

# 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)

Signature(s) of auditor or auditors:		
Name(s):	A C D Lang FCA	
Profession(s) or Calling(s):	Chartered Accounts & Auditors	
Address(es):	2 St Mary's Road Tonbridge Kent TN9 2LB	
Date:	01/02/2017	
Contact name and telephone number:	Mr. A.C.D. Lang FCA 01732 365351	

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

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

NO

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*

5. 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/NO

6. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 5 or 6 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)

Large empty rectangular area for content.

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	



**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

If "NO" Please explain below:

Signature	
Name	E. SAVILLE
Office held	GENERAL SECRETARY
Date	25/2/17

## STATEMENT TO MEMBERS

### HOSPITAL CONSULTANTS AND SPECIALISTS ASSOCIATION

#### STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR PERIOD ENDED SEPTEMBER 30<sup>TH</sup> 2016 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 £691,608. This amount included payments of £688,341 in respect of membership of the union. The union's total expenditure for the period was £706,463. The union does not maintain a political fund.

##### **Salary paid to and other benefits provided to the General Secretary, President and members of the Executive**

The General Secretary of the union was paid £85,872 in respect of salary and £8,935 in respect of benefits.

##### **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.

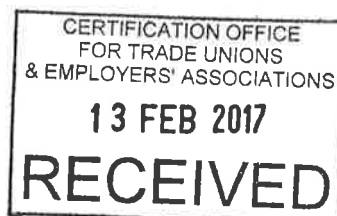
The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the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

##### **Auditor's report**

We have audited the financial statements of the Hospital Consultants & Specialists Association for the year ended 30<sup>th</sup> September 2016 on pages 4 to 6. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the association's members, as a body, in accordance with applicable law.



### **Auditor's report (Continued)**

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 a Report of the Auditors 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 the Executive Committee and auditors**

As explained more fully in the Statement of the Executive Committee's Responsibilities set out on page 1, the Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **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. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **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 30th September 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared to meet the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Opinion on report of the Executive Committee**

In our opinion the information given in the Report of the Executive Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Auditor's report (Continued)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

 FCA

01/02/2017

**A C D Lang FCA, Senior Statutory Auditor**  
**Andrew Land Limited**  
**2 St Mary's Road**  
**Tonbridge**  
**Kent**  
**TN9 2LB**