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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:	THE NATIONAL ASSOCIATION OF NFU GROUP SECRETARIES	
Year ended:	31 OCTOBER 2015	
List no:	352T	
Head or Main Office:	NFU OFFICE THE BYRE LOWER HOOK FARM HOOK ROYAL WOOTTON BASSETT SWINDON SN4 8EF	
Website address (if available)	nagsonline.org.uk	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	J GRAVES	
Telephone Number:	01695 599569	
Contact name for queries regarding	N J BENT	
Telephone Number:	01793 852622	
E-mail:	nick@nfumutual-swindon.co.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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

**For Unions based in Scotland:**



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2015**

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**OFFICERS OF THE ASSOCIATION**

H Kirby (Chairman)  
P J Parker (Vice Chairman)  
J Graves (General Secretary)  
N Bent (Treasurer)

**REGISTERED OFFICE**

NFU Office  
The Byre  
Lower Hook Farm  
Hook, Royal Wootton Bassett  
Swindon  
SN4 8EF

**AUDITORS**

The MGroup Partnership  
Registered Auditors  
Harvestway House  
28 High Street  
Witney  
Oxfordshire  
OX28 6RA



# 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	370	47			417
FEMALE	166	20			186
TOTAL	536	67			A 603

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

603

## 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

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions	117,780	
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		117,780
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		2,481
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	573	
<b>Total of other income (as at page 4)</b>		573
	<b>TOTAL INCOME</b>	120,834
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		14,313
<b>Administrative expenses (as at page 10)</b>		97,866
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		237
	<b>TOTAL EXPENDITURE</b>	112,416
<b>Surplus (deficit) for year</b>		8,418
<b>Amount of general fund at beginning of year</b>		177,953
<b>Amount of general fund at end of year</b>		186,371

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		MEMBERS' LEGAL EXPENSES SCHEME	14,313
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>14,313</b>

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	EDUCATION	£	£
<b>Income</b>			
	From members		86,919
	Investment income (as at page 12)		184
	Other income (specify)		
	SPONSORSHIP	27,525	
	CONTRIBUTION FROM GENERAL FUND	4,250	
	<b>Total other income as specified</b>		31,775
	<b>Total Income</b>		118,878
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	124,110	
	<b>Total Expenditure</b>		124,110
	<b>Surplus (Deficit) for the year</b>		(5,232)
	<b>Amount of fund at beginning of year</b>		30,642
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		25,410
	<b>Number of members contributing at end of year</b>		603

FUND 3		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 4		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
<b>Expenditure</b>			
	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 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>		

<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		47,670
Salaries and Wages included in above	£ <input type="text"/>	
Auditors' fees		8,280
Legal and Professional fees		1,739
Occupancy costs		
Stationery, printing, postage, telephone, etc.		8,205
Expenses of Executive Committee (Head Office)		26,124
Expenses of conferences		116,572
Other administrative expenses (specify)		
ADMINISTRATION OFFICER		7,418
BANK CHARGES		1,749
INSURANCE		3,794
SUNDRY EXPENSES (INC. WEBSITE, TRAINING, ETC.)		388
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		274
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>222,213</b>
Charged to:	General Fund (Page 4)	98,103
	Education Fund (Page 7)	124,110
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>222,213</b>

(see notes 34 to 44 below)

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## 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)		1,294
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		1,371
Other investment income (specify)		
Total investment income		2,665
Credited to:		
General Fund (Page 4)		2,481
Fund (Account 7)		184
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
Total Investment Income		2,665

# BALANCE SHEET as at 31 OCTOBER 2015

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
32,551	Quoted (Market value £ 43,472)	33,181	
39,769	Unquoted		
72,320	<b>Total Investments</b>		33,181
	<b>Other Assets</b>		
	Loans to other trade unions		
9,186	Sundry debtors	10,869	
143,978	Cash at bank and in hand	177,240	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
153,164	<b>Total of other assets</b>		188,109
225,484	<b>TOTAL ASSETS</b>		221,290
	Fund (Account )		
	Fund (Account )		
	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		
27	Bank overdraft		
97	Tax payable		274
	Sundry creditors		
13,205	Accrued expenses		8,806
3,560	Provisions		429
	Other liabilities		
16,889	<b>TOTAL LIABILITIES</b>		9,509
208,595	<b>TOTAL ASSETS</b>		211,781

# 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						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Net book value at end of year</b>						
<b>Net book value at end of previous year</b>						



# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund  £
	Equities (e.g. Shares)		
	NFU MUTUAL UNIT MANAGER	22,917	
	NFU MUTUAL SELECT INVESTMENT PLAN	10,264	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	33,181	
	Market Value of Quoted Investment	43,472	
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		

<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		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 £
<b>INCOME</b>			
From Members	204,699		204,699
From Investments	2,665		2,665
Other Income (including increases by revaluation of assets)	32,348		32,348
<b>Total Income</b>	239,712		239,712
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	236,526		236,526
<b>Total Expenditure</b>	236,526		236,526
<b>Funds at beginning of year</b> (including reserves)	208,595		208,595
<b>Funds at end of year</b> (including reserves)	211,781		211,781
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			33,181
Other Assets			188,109
<b>Total Assets</b>			221,290
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			9,509
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			211,781

# 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.**

SEE PAGES 14 – 16 OF THE ATTACHED ACCOUNTS

## ACCOUNTING POLICIES

(see notes 74 and 75)

SEE PAGE 13 OF THE 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><i>John Graves</i></u> Name: <u>JOHN GRAVES</u> Date: <u>9 February 2016</u>	Chairman's Signature: <u><i>Helen Kirby</i></u> (or other official whose position should be stated) Name: <u>HELEN KIRBY</u> Date: <u>9/2/2016</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)	ENCLOSED	<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"/>

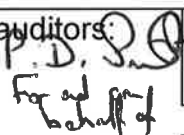
# **AUDITOR'S REPORT**

(see notes 81 to 86)

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

SEE PAGES 6 – 7 OF THE ATTACHED ACCOUNTS

## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	 For and on behalf of	The MGroup Peholip.	
Name(s):	<div style="border: 1px solid black; padding: 2px;">P D SMITH</div>		
Profession(s) or Calling(s):	<div style="border: 1px solid black; padding: 2px;">CERTIFIED ACCOUNTANT</div>		
Address(es):	<div style="border: 1px solid black; padding: 2px;">                     HARVESTWAY HOUSE                      28 HIGH STREET                      WITNEY                      OX28 6RA                 </div>		
Date:	<div style="border: 1px solid black; height: 20px;"></div>		
Contact name and telephone number:	<div style="border: 1px solid black; padding: 2px;">01993 848052</div>		

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 NATIONAL ASSOCIATION OF GROUP  
SECRETARIES TO THE NATIONAL FARMERS  
UNIONS OF THE UNITED KINGDOM**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 OCTOBER 2015**

**The MGroup Partnership  
Registered Auditors  
Harvestway House  
28 High Street, Witney  
OX28 6RA**



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2015**

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**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**GENERAL SECRETARY'S REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2015**

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The General Secretary presents his annual report with the audited financial statements of the General Fund and the Education Fund for the year ended 31 October 2015.

**CONSTITUTION**

The objects of the Union are:

- To assist the membership in promoting the success of their individual businesses.
- To regulate on behalf of members, the remuneration, terms and conditions of employment with their employers the National Farmers' Unions.
- To represent on behalf of commissioned members, agency matters with their principals the National Farmers' Union Mutual Insurance Society Ltd.
- To promote the welfare of members of the Association and take any appropriate action for the advancement and training of it's members.
- To relieve through a separately constituted Benevolent Fund, distress through misfortune.
- The promotion of group buying schemes and the provision of external services to members.

**OFFICERS OF THE ASSOCIATION**

In accordance with clause 4 (ii) of the Constitution, the following were deemed elected Officers of the Association at the Annual General Meeting held on 5 March 2015:

H Kirby (Chairman)

P J Parker (Vice Chairman)

J Graves (General Secretary)

N Bent (Treasurer)

The Officers are appointed in accordance with clause 4 (ii) of the Association's Constitution and Rules.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**GENERAL SECRETARY'S REPORT**

**FOR THE YEAR ENDED 31 OCTOBER 2015**

Other members of the National Council defined as Officers of the Association by virtue of the operation of the Act are listed below:

<b>Regional Council As appointed</b>	<b>Continuing In office</b>	<b>Appointed</b>	<b>Retired</b>
East Midlands	E Richardson		
Central	K Rillie		
Northern Ireland	J McCluggage		
North Wales	W Roberts		
Scotland South	K Thom		
South Wales	F Fitzpatrick		
South East	R Buer		
West Midlands		P Foulds	R Bailey
Scotland North	M White		
North East	M Gummerson		
North West	L Young		
North	M Blanshard		
East Anglia		J Godfrey	N Kenyon
South West	D Gladki		
Group Services	L Bray		
Education		T Shepherd	C Jones
Past Chairman	W R Gawn		
Mutual Liaison Chairman	A Hilditch		

**AUDITORS**

The MGroup Partnership, have indicated their willingness to continue in office, subject to the approval of members at the Annual General Meeting.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**GENERAL SECRETARY'S REPORT**  
**FOR THE YEAR ENDED 31 OCTOBER 2015**

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**STATEMENT OF OFFICERS' RESPONSIBILITIES**

The Officers are responsible for preparing the General Secretary's Report and the financial statements in accordance with applicable law and regulations.

The Officers are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Association and the surplus or deficit of the Association for that period.

In preparing these financial statements, the Officers are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Officers are responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the United Kingdom Generally Accepted Accounting Practice (and applicable law). They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Officers confirm that so far as they are aware, there is no relevant audit information of which the Association's auditors are unaware. They have taken all the steps that they ought to have taken as Officers in order to make themselves aware of any relevant audit information and to establish that the Association's auditors are aware of that information.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**GENERAL SECRETARY'S REPORT**

**FOR THE YEAR ENDED 31 OCTOBER 2015**

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**STATEMENT REQUIRED BY SECTION 32A (6) (a) OF THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992 AS AMENDED BY THE EMPLOYMENT RELATIONS ACT 1999**

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.

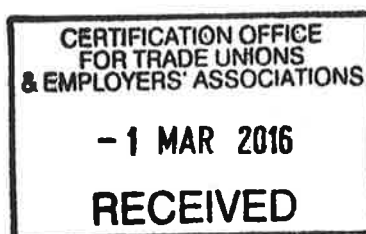
The Member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the 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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

Approved by the Council and signed on its behalf by:

J Graves - General Secretary

Date approved by the board: 21 January 2016



**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM  
FOR THE YEAR ENDED 31 OCTOBER 2015**

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**TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

We have audited the financial statements of The National Association of Group Secretaries to the National Farmers Unions of the United Kingdom for the year ended 31 October 2015 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND AUDITORS**

As explained more fully in the Statement of Officer's Responsibilities set out on page 4, the union's Officers are 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 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 (APB'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 accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the officers and the overall presentation of the financial statements.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 October 2015 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

**OPINION ON OTHER MATTERS**

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

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM  
FOR THE YEAR ENDED 31 OCTOBER 2015**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters in which 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.



PD Smith (Senior Statutory Auditor)

For and on behalf of  
**THE MGROUP PARTNERSHIP**  
STATUTORY AUDITORS

Harvestway House  
28 High Street  
Witney  
Oxfordshire  
OX28 6RA

1 February 2016

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL  
FOR THE YEAR ENDED 31 OCTOBER 2015**

	2015 £	2014 £
<b>INCOME</b>		
Members' subscriptions	117,780	115,897
IOMA commission	36	36
Health scheme surplus	537	574
	<u>118,353</u>	<u>116,507</u>
<b>Administrative expenses</b>		
Members' legal expenses scheme	14,313	15,514
Chairman honorarium and expenses	20,569	15,170
Vice Chairman honorarium and expenses	6,728	8,238
Treasurer honorarium and expenses	1,400	1,173
Mutual Liaison Chairman honorarium	6,302	4,856
General Secretary honorarium and expenses	12,671	12,241
Administration officer	7,418	8,053
Insurance - general	3,794	3,768
Website costs	353	281
Council and committee expenses	19,514	21,826
Administration expenses	3,249	4,236
General fund - contribution to education fund	4,250	4,000
Legal and professional fees	1,739	5,952
Auditors' remuneration - audit fees	6,252	2,218
Auditors' remuneration - non audit fees	2,028	3,350
Bank charges - general	1,564	1,590
Information commissioners office	35	35
	<u>112,179</u>	<u>112,501</u>
<b>Operating surplus</b>	6,174	4,006
<b>Investment income</b>		
Dividends listed investments FII	1,294	4,830
<b>Interest receivable</b>		
Bank interest - general	1,187	319
<b>Surplus on ordinary activities</b>	8,655	9,155
<b>Taxation on ordinary activities</b>		
Taxation for the year	237	64
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	8,418	9,091
Income and expenditure account brought forward	177,953	168,862
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<u>186,371</u>	<u>177,953</u>



THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

DETAILED INCOME AND EXPENDITURE ACCOUNT - EDUCATION  
FOR THE YEAR ENDED 31 OCTOBER 2015

	2015 £	2014 £
<b>INCOME</b>		
Income from delegates	86,919	78,857
Sponsorship	27,525	25,690
Education - contribution from general fund	4,250	4,000
	<u>118,694</u>	<u>108,547</u>
<b>Administrative expenses</b>		
Committee meetings	2,360	6,774
Conferences and hotels	86,497	68,037
Hire of services	30,075	29,161
Administration and printing	4,956	3,746
Bank charges - education	185	190
	<u>124,073</u>	<u>107,908</u>
<b>Operating (deficit)/surplus</b>	(5,379)	639
<b>Interest receivable</b>		
Bank interest - education	184	165
	<u>184</u>	<u>165</u>
<b>(Deficit)/Surplus on ordinary activities</b>	(5,195)	804
<b>Taxation on ordinary activities</b>		
Taxation for the year	37	33
	<u>37</u>	<u>33</u>
<b>(DEFICIT) / SURPLUS FOR THE FINANCIAL YEAR</b>	(5,232)	771
Income and expenditure account brought forward	30,642	29,871
	<u>30,642</u>	<u>29,871</u>
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<u>25,410</u>	<u>30,642</u>

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION  
FOR THE YEAR ENDED 31 OCTOBER 2015**

	Notes	2015 £	2014 £
<b>INCOME</b>			
Members' subscriptions	2	117,780	115,897
Income from delegates		86,919	78,857
IOMA commission		36	36
Sponsorship		27,525	25,690
Health scheme surplus		537	574
Education - contribution from general fund		4,250	4,000
		<u>237,047</u>	<u>225,054</u>
<b>Administrative expenses</b>			
Members' legal expenses scheme		14,313	15,514
Chairman honorarium and expenses		20,569	15,170
Vice Chairman honorarium and expenses		6,728	8,238
Treasurer honorarium and expenses		1,400	1,173
Mutual Liaison Chairman honorarium		6,302	4,856
General Secretary honorarium and expenses		12,671	12,241
Administration officer		7,418	8,053
Insurance - general		3,794	3,768
Website costs		353	281
Council and committee expenses		19,514	21,826
Committee meetings		2,360	6,774
Administration expenses		3,249	4,236
General fund - contribution to education fund		4,250	4,000
Conferences and hotels		86,497	68,037
Hire of services		30,075	29,161
Administration and printing		4,956	3,746
Legal and professional fees		1,739	5,952
Auditors' remuneration - audit fees		6,252	2,218
Auditors' remuneration - non audit fees		2,028	3,350
Bank charges - general		1,564	1,590
Bank charges - education		185	190
Information commissioners office		35	35
		<u>236,252</u>	<u>220,409</u>
<b>Operating surplus carried down</b>	3	<u>795</u>	<u>4,645</u>

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
DETAILED INCOME AND EXPENDITURE ACCOUNT - GENERAL AND EDUCATION  
FOR THE YEAR ENDED 31 OCTOBER 2015

	Notes	2015 £	2014 £
<b>Operating surplus brought down</b>	3	795	4,645
<b>Investment income</b>			
Dividends listed investments FII		1,294	4,830
<b>Interest receivable</b>			
Bank interest - education		184	165
Bank interest - general		1,187	319
		<u>1,371</u>	<u>484</u>
<b>Surplus on ordinary activities</b>		<u>3,460</u>	<u>9,959</u>
<b>Taxation on ordinary activities</b>			
Taxation for the year	4	<u>274</u>	<u>97</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<u>3,186</u>	<u>9,862</u>
Income and expenditure account brought forward		<u>208,595</u>	<u>198,733</u>
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>		<u><u>211,781</u></u>	<u><u>208,595</u></u>

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2015**

	Notes	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Debtors	5	10,869	9,186
Investments	6	33,181	72,320
Cash at bank and in hand		177,240	143,978
		<u>221,290</u>	<u>225,484</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	9,509	16,889
		<u></u>	<u></u>
<b>NET CURRENT ASSETS</b>		211,781	208,595
		<u></u>	<u></u>
<b>NET ASSETS</b>		<u>211,781</u>	<u>208,595</u>
		<u></u>	<u></u>
<b>CAPITAL AND RESERVES</b>			
General Fund		186,371	177,953
Education Fund		25,410	30,642
		<u>211,781</u>	<u>208,595</u>
		<u></u>	<u></u>

Approved by the Council and signed on its behalf by:

H Kirby (Chairman)

N Bent (Treasurer)

Date approved by the board: 21 January 2016

## 1 STATEMENT OF ACCOUNTING POLICIES

### **Constitution**

The Association is listed under the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999. The financial statements have been prepared in accordance with the provisions of the Act as amended.

### **Accounting convention**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards.

### **Income**

Income represents the amounts receivable in respect of subscriptions and other services.

### **Investments**

Current asset investments are stated at the lower of cost and net realisable value.

### **Taxation**

The Association is liable to Corporation Tax on income and chargeable gains as a Trade Union. For this purpose, funds derived from members do not rank as income, but Corporation Tax is chargeable on trading profits, investment and rental income, and gains arising on the disposal of chargeable assets.

Under the Value Added Tax Act 1994, Schedule 9, Trade Unions having as their main object the negotiation on behalf of members of the terms and conditions of their employment are exempt from Value Added Tax for membership benefits supplied or available in return for subscriptions as is the provision, otherwise than for profit, of training and retraining for the trade or profession and employment of members. Exemption is not available however, for the supply of goods and services, other than those referred to above, which members pay for separately. Such supplies to members and in addition supplies to third parties would normally be taxable supplies but the Association is not registered for Value Added Tax because its taxable supplies are below the annual registration limit.

### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2015**

**2 MEMBERS' SUBSCRIPTIONS**

Members' subscriptions represent the aggregate from all members subscribing the correct level of subscriptions as laid down by the previous Annual General Meeting. All other receipts from members and past members, unless reclaimed in the year, are accounted for as donations. The analysis of membership is as follows:

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	254	70,053	251	70,537
Full members who are not senior group or branch secretaries	240	45,352	227	42,983
Associate members	-	-	1	-
Life and retired members*	86	350	85	250
Employed accounts executives	6	470	9	524
Employed seniors	17	1,555	19	1,603
	<u>603</u>	<u>117,780</u>	<u>592</u>	<u>115,897</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2014 - none), who are not senior group or branch secretaries. Membership numbers include retired members who paid life subscriptions at retirement prior to 2002. Since then retiring members pay quinquennial subscriptions.

**Northern Ireland Members' Subscriptions**

The analysis of the Northern Ireland membership, which is included above, is as follows:

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	20	5,880	20	5,385
Full members who are not senior group or branch secretaries	33	7,111	35	6,500
Associate members	-	-	-	-
Life and retired members*	12	-	13	-
Employed accounts executives	1	-	-	-
Employed seniors	1	75	-	-
	<u>67</u>	<u>13,066</u>	<u>68</u>	<u>11,885</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2014 - none), who are not senior groups or branch secretaries.

THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2015

**3 OPERATING SURPLUS**

	2015 £	2014 £
The operating surplus is stated after charging:		
Auditors' remuneration - audit fees	6,252	2,218

**4 TAXATION ON ORDINARY ACTIVITIES**

	2015 £	2014 £
Corporation tax - General	237	64
Corporation tax - Education	37	33
	274	97

**5 DEBTORS**

	2015 £	2014 £
Trade debtors	36	-
Other debtors	10,833	9,186
	10,869	9,186
General fund	8,054	9,186
Education fund	2,815	-
	10,869	9,186

**6 CURRENT ASSET INVESTMENTS**

	2015 £	2014 £
Other investments	33,181	72,320

£20,000 was invested with NFU Mutual Unit Managers Ltd on 19 January 2009 and income accrued of £2,917 since that date has been reinvested, totalling £22,917. At 31 October 2015 the market value of this investment was £33,671.

£30,000 was invested with Barclays Defined Reserve Plan on 17 September 2010 and income accrued of £10,432 since that date has been reinvested, totalling £40,432. On 12 December 2014, the investment was redeemed in full with the market value of £40,432.

£10,000 was invested with NFU Mutual Select Investments Ltd on 5 March 2014 and income accrued of £265 since that date has been reinvested, totalling £10,265. At 31 October 2015 the market value of this investment was £9,801.

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE UNITED KINGDOM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2015**

**7 CREDITORS: amounts falling due within one year**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	27
Trade creditors	429	3,560
Taxation payable	274	97
Accruals and deferred income - General	8,806	13,205
	<u>9,509</u>	<u>16,889</u>
<b>General fund</b>		
Taxation payable	<u>237</u>	<u>64</u>
<b>Education fund</b>		
Taxation payable	<u>37</u>	<u>33</u>

**8 RELATED PARTY TRANSACTIONS**

During the year, the following transactions with related parties took place:

<b>Party and relationship</b>	<b>Description of transaction and amounts</b>
W R Gawn Past Chairman	W R Gawn received £Nil (2014 - £3,250) honorarium as Chairman. Expenses of £660 (2014 - £4,806) were paid for travel and subsistence.
H Kirby Chairman and Past Vice Chairman	H Kirby received £9,815 (2014 - £4,641) honorarium as Chairman and £Nil (2014 - £2,000) honorarium as Vice Chairman. Expenses of £10,754 (2014 - £10,206) were paid for travel and subsistence.
J Graves General Secretary	J Graves received £9,491 (2014 - £9,307) honorarium as General Secretary. Expenses of £3,180 (2014 - £2,934) were paid for travel and subsistence.
A Hilditch Mutual Liaison Chairman	A Hilditch received £4,952 (2014 - £2,856) honorarium as Mutual Liaison Chairman. Expenses of £1,350 (2014 - £325) were paid for travel and subsistence.
P J Parker Vice Chairman and Past Mutual Liaison Chairman	P J Parker received £4,952 (2014 - £2,856) honorarium as Vice Chairman and £Nil (2014 - £2,000) honorarium as Mutual Liaison Chairman. Expenses of £1,776 (2014 - £2,239) were paid for travel and subsistence.
N J Bent Treasurer	N J Bent received £1,197 (2014 - £1,173) honorarium as Treasurer. Expenses of £203 (2014 - £183) were paid for travel and subsistence.

**9 CONTROL**

The National Council has ultimate control of the association.