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FORM AR21

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 th 2015
List no:	269T
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	EDDIE SAVILLE
Telephone Number:	01256 771777
Contact name for queries regarding	EDDIE SAVILLE
Telephone Number:	01256 771777
E-mail:	esaville@hcsa.com

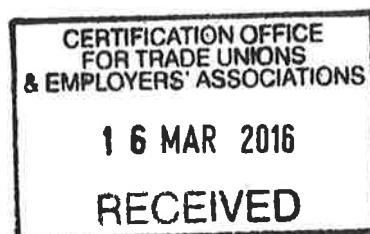
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2011)

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	2317	102	0	22	2441
FEMALE	590	34	0	4	628
TOTAL	2907	136	0	26	3069

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

0
3069

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

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	Dr. Umesh Udeshi	Dr. John Schofield	26 th April 2013
Chair of Executive Committee	Dr. John Schofield	Prof. Ross Welch	26 th April 2013
Treasurer	Dr Mukhlis Madlom	Dr Bernhard Heidemann	27 th August 2014
Chair of Education and a Standards	Dr Tom Goodfellow	Amr Mosen	27 th August 2012

State whether the union is:

a. A branch of another trade union?

Yes		No	X
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	X
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If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		697,196
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		697,196
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,026	
Total of other income (as at page 4)		3,026
	TOTAL INCOME	700,222
EXPENDITURE		
Benefits to members (as at page 5)		313,775
Administrative expenses (as at page 10)		346,935
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	660,710
		39,512
Amount of general fund at beginning of year		617,807
Amount of general fund at end of year		657,319

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
Other income		
Royalties	691	
Interest	2,335	
TOTAL OTHER INCOME		3,026
TOTAL OF ALL OTHER INCOME		3,026

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	46,081	brought forward	94,135
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	48,054	Salary Costs	219,640
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	94,135	Total (should agree with figure in General Fund)	313,775

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	PROPERTY	£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
			Total Expenditure
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	123,315
		Amount of fund at the end of year (as Balance Sheet)	123,315
		Number of members contributing at end of year	

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount 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		

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

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		187,918
Salaries and Wages included in above	£ 	
Auditors' fees		3,846
Legal and Professional fees		4,563
Occupancy costs		13,491
Stationery, printing, postage, telephone, etc.		13,330
Expenses of Executive Committee (Head Office)		62,834
Expenses of conferences		
Other administrative expenses (specify)		
Miscellaneous Expenses / Insurance, recruitment		17,889
Bank Charges & Publications		466
Computer Maintenance		14,904
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		9,600
Taxation		605
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Subscriptions and Affiliations		17,489
	Total	346,935
Charged to:	General Fund (Page 3)	346,935
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	346,935

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	82,506	9,539	8,692		100,737	

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		2,335
Other investment income (specify)		
		2,335
		Total investment income
		2,335
Credited to:		
		General Fund (Page 3)
		2,335
		Fund (Account)
		Fund (Account)
		Fund (Account)
		Fund (Account)
		Fund (Account)
		Political Fund
		Total Investment Income
		2,335

BALANCE SHEET as at 30th September 2015

(see notes 47 to 50)

Previous Year		£	£
285,231	Fixed Assets (at page 14)		283,800
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		283,800
	Other Assets		
	Loans to other trade unions		
13,789	Sundry debtors		5,856
461,923	Cash at bank and in hand		521,302
	Income tax to be recovered		
	Stocks of goods		
700	Others (specify) Stationary		530
476,412	Total of other assets		527,688
761,643	TOTAL ASSETS		811,488
617,807	Fund (Account)		657,319
123,315	Fund (Account)		123,315
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
609	Tax payable		605
19,912	Sundry creditors		30,249
	Accrued expenses		
	Provisions		
	Other liabilities		
20,521	TOTAL LIABILITIES		30,854
761,643	TOTAL ASSETS		811,488

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year	255,000		134,887	9,495		399,382
Additions			8,169			8,169
Disposals						
Revaluation/Transfers						
At end of year	255,000		143,056	9,495		407,551
Accumulated Depreciation						
At start of year			106,346	7,805		114,151
Charges for year			9,177	423		9,600
Disposals						
Revaluation/Transfers						
At end of year			115,523	8,228		123,751
Net book value at end of year	255,000		27,533	1,268		283,800
Net book value at end of previous year	255,000		28,541	1690		285,231

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	697,196		697,196
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	3,026		3,026
Total Income	700,222		700,222
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	660,710		660,710
Funds at beginning of year (including reserves)	741,122		741,122
Funds at end of year (including reserves)	780,634		780,634
ASSETS			
Fixed Assets			283,800
Investment Assets			
Other Assets			527,688
		Total Assets	811,488
LIABILITIES		Total Liabilities	30,854
NET ASSETS (Total Assets less Total Liabilities)			780,634

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 30th 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:	Chairman's Signature: (or other official whose position should be stated)
Name: EDIDTA BOM	Name: EDDIE SAVILLE
Date: 11 MARCH 2016	Date: 11 MARCH 2016

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

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

If "No" please explain below.

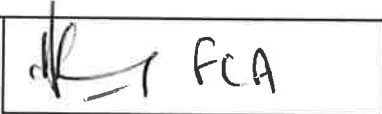
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting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

YES

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:	03/03/2016	
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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE HOSPITAL CONSULTANTS & SPECIALISTS ASSOCIATION

We have audited the financial statements of the Hospital Consultants & Specialists Association for the year ended 30th September 2015 on pages 4 to 7. 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. 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 Executive Committee; 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 2015 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE HOSPITAL CONSULTANTS & SPECIALISTS ASSOCIATION

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

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

Date: 03/03/2016