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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Independent Democratic Union		
Year ended:	31 December 2014		
List no:	787		
Head or Main Office:	8 Fairfields Road Basingstoke Hampshire RG21 3DR		
Website address (if available)	www.idu.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:	Mr Alistair Maclean		
Telephone Number:	01256 841 153		
Contact name for queries regarding	Paul Clarke		
Telephone Number:	0117 933 5710		
E-mail:	paul@mitchells.org		

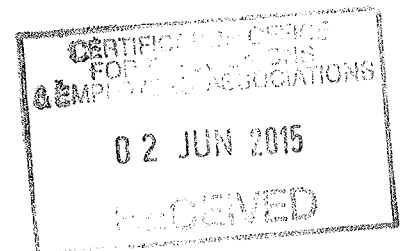
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
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)

Independent Democratic Union
Return of Officers as at 31 December 2014

Alistair Maclean	National Secretary
Deborah Baker	National President
Tony Dunne	National Health and Safety Representative
Colin Roper	National Executive
Paul Warren	National Executive
Chris Adlam	National Executive
Deborah Tucker	National Executive

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	3,946	19	0	0	3,965
FEMALE	2,251	0	0	0	2,251
TOTAL	6,197	19	0	0	A 6,216

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

0
6,216

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
National Executive	John Carroll		31 December 2014

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		498,547
From Members: Other income from members (specify)		
	0	
	0	
	0	
Total other income from members		0
Total of all income from members		498,547
Investment income (as at page 12)		305
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	0	
	0	
Total of other income (as at page 4)		0
	TOTAL INCOME	498,852
EXPENDITURE		
Benefits to members (as at page 5)		121,407
Administrative expenses (as at page 10)		418,389
Federation and other bodies (specify)		
	0	
	0	
	0	
Total expenditure Federation and other bodies		0
Taxation		0
	TOTAL EXPENDITURE	539,796
Surplus (deficit) for year		(40,944)
Amount of general fund at beginning of year		751,779
Amount of general fund at end of year		710,835

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
TOTAL FEDERATION AND OTHER BODIES		0
Other income	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
TOTAL OTHER INCOME		0
TOTAL OF ALL OTHER INCOME		0

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	1,907
Representation – Non Employment Related Issues	31,961	Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify) Cost of Representative Committees	87,539
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	121,407

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 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	263,170
Salaries and Wages included in above	£226,674
Auditors' fees	5,112
Legal and Professional fees	39,857
Occupancy costs	17,215
Stationery, printing, postage, telephone, etc.	39,332
Expenses of Executive Committee (Head Office)	17,712
Expenses of conferences	10,470
Other administrative expenses (specify)	
Office sundries	2,935
Small IT equipment and consumables	4,246
Other small equipment purchases	4,194
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	6,886
Other loans	
Depreciation	7,260
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	418,389
Charged to:	
General Fund (Page 3)	418,389
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	418,389

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
National Secretary	52,625	6,835	5,263	Car allowance	4,800	

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		305
Other investment income (specify)		
Total investment income		305
Credited to:		
General Fund (Page 3)		305
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		305

BALANCE SHEET as at 31 December 2014

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		548,801
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		58,114
	Cash at bank and in hand		338,809
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		396,923
	TOTAL ASSETS		945,724
	Fund (Account)		
	Fund (Account)		
	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		208,364
	Bank overdraft		
	Tax payable		
	Sundry creditors		12,911
	Accrued expenses		13,614
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		234,889
	TOTAL ASSETS		710,835

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		534,503	30,331			564,834
Additions			11,265			11,265
Disposals						
Revaluation/Transfer s						
At end of year		534,503	41,596			576,099
Accumulated Depreciation						
At start of year			20,038			20,038
Charges for year			7,260			7,260
Disposals						
Revaluation/Transfer s						
At end of year			27,298			27,298
Net book value at end of year		534,503	14,298			548,801
Net book value at end of previous year		534,503	10,293			544,796

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

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	498,547		498,547
From Investments	305		305
Other Income (including increases by revaluation of assets)			
Total Income	498,852		498,852
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	418,389 539,796		418,389 539,796
Funds at beginning of year (including reserves)	751,779		751,779
Funds at end of year (including reserves)	710,835		710,835
ASSETS			
Fixed Assets			548,801
Investment Assets			
Other Assets			396,923
		Total Assets	945,724
LIABILITIES			
		Total Liabilities	234,889
NET ASSETS (Total Assets less Total Liabilities)			710,835

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.

1. STATUS

The Independent Democratic Union is registered under the Trade Union and Labour relations (Consolidation) Act 1992.

Its primary purpose is the representation of employees of the Automobile Association and SAGA, and ensuring ongoing fair treatment and fair terms of employment for those employees.

2. INCOME

The bulk of income comes from membership subscriptions paid either direct to the union or via payroll deduction on the employer's payroll.

Other income comprises interest earned on funds held in bank accounts and/or invested short-term on bank treasury market accounts.

3. FIXED ASSETS

Fixed Assets are depreciated over the expected life of the asset on a straight line basis.

4. TAXATION

The union does not 'trade' as such, so management expects there to be no taxable income and consequently no Corporation Tax has been provided for.


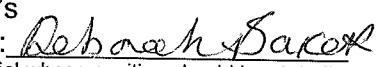
ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>H. A. Madigan</u> Date: <u>22/5/2015</u>	President's Signature: <u></u> (or other official whose position should be stated) Name: <u>DEBORAH BAKER</u> Date: <u>15-5-2015</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

AUDITOR'S REPORT (continued)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE INDEPENDENT DEMOCRATIC UNION

We have audited the financial statements of the Independent Democratic Union for the year ended 31st December 2014 which comprise the General Fund Account (income and expenditure), the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the members of the Union as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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 UNION OFFICERS AND AUDITORS

As described in the Union's Rule Book and in the Statement of Officers' Responsibilities, the Union's Officers are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also read the AR21 and report to you if, in our opinion, the AR21 is not consistent with the financial statements, if the Union has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

BASIS OF AUDIT OPINION

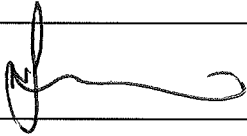
We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

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

OPINION

In our opinion the financial statements give a true and fair view of the state of the Union's affairs as at 31st December 2014 and of its surplus for the period then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

N J Mitchell (Senior Statutory Auditor)
for and on behalf of Mitchell Glanville Limited
Statutory Auditor
Chartered Accountants & Registered Auditors
41 Rodney Road
Cheltenham
Gloucestershire
GL50 1HX

Signature(s) of auditor or auditors:		
Name(s):	N J Mitchell	
Profession(s) or Calling(s):	FCA	
Address(es):	Mitchell Glanville Limited 41 Rodney Road Cheltenham GL50 1HX	
Date:	19 May 2015	
Contact name and telephone number:	Paul Clarke 0117 933 5710	

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