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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:	THE NATIONAL ASSOCIATION OF NFU GROUP SECRETARIES		
Year ended:	31 OCTOBER 2016		
List no:	352T		
Head or Main Office:	NFU OFFICE THE BYRE LOWER HOOK FARM 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:

Certification Office for Trade Unions and Employers' Associations





**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2016**

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**OFFICERS OF THE ASSOCIATION**

P J Parker (Chairman) (appointed 3 March 2016)  
H Kirby (Chairman) (resigned 3 March 2016)  
A Griffiths (Vice Chairman) (appointed 3 March 2016)  
P J Parker (Vice Chairman) (resigned 3 March 2016)  
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	377	33			<b>410</b>
FEMALE	163	20			<b>183</b>
TOTAL	540	53			A <b>593</b>

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

0

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

593

## 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
Chairman	H KIRBY	P J PARKER	3 March 2016
Vice-Chairman	P J PARKER	A GRIFFITHS	3 March 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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions	118,799	
From Members: Other income from members (specify)		
<b>Total other income from members</b>		118,799
<b>Total of all income from members</b>		
<b>Investment income (as at page 13)</b>		2,307
<b>Other Income</b>		
Income from Federations and other bodies (as at page 5)		
Income from any other sources (as at page 5)	759	
<b>Total of other income (as at page 5)</b>		759
	<b>TOTAL INCOME</b>	121,865
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 6)</b>		13,763
<b>Administrative expenses (as at page 11)</b>		83,626
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		320
	<b>TOTAL EXPENDITURE</b>	97,709
<b>Surplus (deficit) for year</b>		24,156
<b>Amount of general fund at beginning of year</b>		186,371
<b>Amount of general fund at end of year</b>		210,527

(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	13,763
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>13,763</b>

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>			
From members			78,083
Investment income (as at page 13)			152
Other income (specify)			
SPONSORSHIP		34,000	
CONTRIBUTION FROM GENERAL FUND		4,250	
	<b>Total other income as specified</b>		38,250
	<b>Total Income</b>		116,485
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 11)		111,744	
	<b>Total Expenditure</b>		111,744
	<b>Surplus (Deficit) for the year</b>		4,741
	<b>Amount of fund at beginning of year</b>		25,410
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		30,151
	<b>Number of members contributing at end of year</b>		

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)		
	<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)

FUND 6		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 7		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 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		35,482
Salaries and Wages included in above	<div style="border: 1px solid black; padding: 2px; display: inline-block;">£</div>	
Auditors' fees		5,760
Legal and Professional fees		1,920
Occupancy costs		
Stationery, printing, postage, telephone, etc.		7,723
Expenses of Executive Committee (Head Office)		28,855
Expenses of conferences		103,753
Other administrative expenses (specify)		
INSURANCE		3,338
BANK CHARGES		1,674
ADMINISTRATION OFFICER		6,519
SUNDRY EXPENSES (INC. WEBSITE, TRAINING ETC.)		316
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		350
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		195,690
Charged to:	General Fund (Page 4)	83,946
	Education Fund (Page 7)	111,744
	<b>Total</b>	195,690

(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)			709
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,750
Other investment income (specify)			
		Total investment income	2,459
Credited to:			
		General Fund (Page 4)	2,307
		Education Fund (Page 7)	152
		Political Fund	
		Total Investment Income	2,459

# BALANCE SHEET as at 31 October 2016

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 15)		
	<b>Investments</b> (as per analysis on page 16)		
33,181	Quoted (Market value £52,625)	33,890	
	Unquoted		
	<b>Total Investments</b>		33,890
	<b>Other Assets</b>		
	Loans to other trade unions		
10,869	Sundry debtors	21,659	
177,240	Cash at bank and in hand	234,147	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
188,109	<b>Total of other assets</b>		255,806
221,290	<b>TOTAL ASSETS</b>		289,696
	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		
	Bank overdraft		
274	Tax payable		350
	Sundry creditors		
8,806	Accrued expenses		17,617
429	Provisions		31,051
	Other liabilities		
9,509	<b>TOTAL LIABILITIES</b>		49,018
211,781	<b>TOTAL ASSETS</b>		240,678

# 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/Transfer						
s						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer						
s						
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	23,431	
	NFU MUTUAL SELECT INVESTMENT PLAN	10,459	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	33,890	
	Market Value of Quoted Investment	52,625	
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	196,882		196,882
From Investments	2,459		2,459
Other Income (including increases by revaluation of assets)	39,009		39,009
<b>Total Income</b>	<b>238,350</b>		<b>238,350</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>209,453</b>		<b>209,453</b>
<b>Funds at beginning of year</b> (including reserves)	211,781		211,781
<b>Funds at end of year</b> (including reserves)	240,678		240,678
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			33,890
Other Assets			255,806
<b>Total Assets</b>			<b>289,696</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>49,018</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>240,678</b>

## **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: John Graves

Name: JOHN GRAVES

Date: 9.3.17

Chairman's

Signature: P. J. Parker  
(or other official whose position should be stated)

Name: P. J. PARKER

Date: 9/3/17

## 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)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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.**

SEE PAGES 6-7 OF THE ATTACHED ACCOUNTS

## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:	P. D. SMITH		
Name(s):	P D SMITH		
Profession(s) or Calling(s): A.C.C.A.	CERTIFIED ACCOUNTANT		
Address(es):	HARVESTWAY HOUSE 28 HIGH STREET WITNEY OX28 6RA		
Date:	28 / 3 / 17		
Contact name and telephone number:	01993 848052		

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*

1. 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

2. 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)

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	JOHN GRAVES
Office held	GENERAL SECRETARY
Date	9 MARCH 2017

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

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 OCTOBER 2016**

**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 2016**

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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 2016**

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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 2016.

**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 3 March 2016:

P J Parker (Chairman) (appointed 3 March 2016)  
H Kirby (Chairman) (resigned 3 March 2016)  
A Griffiths (Vice Chairman) (appointed 3 March 2016)  
P J Parker (Vice Chairman) (resigned 3 March 2016)  
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 2016**

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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		F Siddiqi	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		
Scotland North	M White		
North East	M Gummerson		
North West	L Young		
North		I Mandle	M Blandshard
East Anglia	J Godfrey		
South West	D Gladki		
Group Services	L Bray		
Education		J McCluggage	T Shepherd
Past Chairman		H Kirby	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 2016**

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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 2016**

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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, they should consider obtaining independent legal advice.

Approved by the Council and signed on its behalf by:

J Graves (General Secretary)

Date approved by the board: 8 February 2017



**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 2016**

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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 2016 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 2016 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 2016**

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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.

P. D. Smith

PD Smith (Senior Statutory Auditor)

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

Harvestway House  
28 High Street  
Witney  
Oxfordshire  
OX28 6RA

17 February 2017

**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 2016**

	2016 £	2015 £
<b>INCOME</b>		
Members' subscriptions	118,799	117,780
IOMA commission	19	36
Health scheme surplus	740	537
	<u>119,558</u>	<u>118,353</u>
<b>Administrative expenses</b>		
Members' legal expenses scheme	13,763	14,313
Chairman honorarium and expenses	10,456	13,996
Vice Chairman honorarium and expenses	5,721	6,728
Treasurer honorarium and expenses	1,438	1,400
Mutual Liaison Chairman honorarium	5,128	6,302
General Secretary honorarium and expenses	12,739	12,671
Administration officer	6,519	7,418
Insurance - general	3,338	3,794
Website costs	281	353
Council and committee expenses	19,737	26,087
Administration expenses	4,785	3,249
General fund - contribution to education fund	4,250	4,250
Legal and professional fees	1,920	1,739
Auditors' remuneration - audit fees	2,820	6,252
Auditors' remuneration - non audit fees	2,940	2,028
Bank charges - general	1,519	1,564
Information commissioners office	35	35
	<u>97,389</u>	<u>112,179</u>
<b>Operating surplus</b>	22,169	6,174
<b>Investment income</b>		
Dividends listed investments FII	709	1,294
<b>Interest receivable</b>		
Bank interest - general	1,598	1,187
<b>Surplus on ordinary activities</b>	24,476	8,655
<b>Taxation on ordinary activities</b>		
Taxation for the year	320	237
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	24,156	8,418
Income and expenditure account brought forward	186,371	177,953
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<u>210,527</u>	<u>186,371</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 2016**

	2016 £	2015 £
<b>INCOME</b>		
Income from delegates	78,083	86,919
Sponsorship	34,000	27,525
Education - contribution from general fund	4,250	4,250
	<u>116,333</u>	<u>118,694</u>
<b>Administrative expenses</b>		
Committee meetings	4,868	2,360
Conferences and hotels	67,899	86,497
Hire of services	35,854	30,075
Administration and printing	2,938	4,956
Bank charges - education	155	185
	<u>111,714</u>	<u>124,073</u>
<b>Operating surplus/(deficit)</b>	<u>4,619</u>	<u>(5,379)</u>
<b>Interest receivable</b>		
Bank interest - education	152	184
	<u>4,771</u>	<u>(5,195)</u>
<b>Surplus/(Deficit) on ordinary activities</b>	<u>4,771</u>	<u>(5,195)</u>
<b>Taxation on ordinary activities</b>		
Taxation for the year	30	37
	<u>4,741</u>	<u>(5,232)</u>
<b>SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR</b>	<u>4,741</u>	<u>(5,232)</u>
Income and expenditure account brought forward	25,410	30,642
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>	<u>30,151</u>	<u>25,410</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 2016**

	Notes	2016 £	2015 £
<b>INCOME</b>			
Members' subscriptions	2	118,799	117,780
Income from delegates		78,083	86,919
IOMA commission		19	36
Sponsorship		34,000	27,525
Health scheme surplus		740	537
Education - contribution from general fund		4,250	4,250
		<u>235,891</u>	<u>237,047</u>
<b>Administrative expenses</b>			
Members' legal expenses scheme		13,763	14,313
Chairman honorarium and expenses		10,456	13,996
Vice Chairman honorarium and expenses		5,721	6,728
Treasurer honorarium and expenses		1,438	1,400
Mutual Liaison Chairman honorarium		5,128	6,302
General Secretary honorarium and expenses		12,739	12,671
Administration officer		6,519	7,418
Insurance - general		3,338	3,794
Website costs		281	353
Council and committee expenses		19,737	26,087
Committee meetings		4,868	2,360
Administration expenses		4,785	3,249
General fund - contribution to education fund		4,250	4,250
Conferences and hotels		67,899	86,497
Hire of services		35,854	30,075
Administration and printing		2,938	4,956
Legal and professional fees		1,920	1,739
Auditors' remuneration - audit fees		2,820	6,252
Auditors' remuneration - non audit fees		2,940	2,028
Bank charges - general		1,519	1,564
Bank charges - education		155	185
Information commissioners office		35	35
		<u>209,103</u>	<u>236,252</u>
<b>Operating surplus carried down</b>	3	<u>26,788</u>	<u>795</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 2016

	Notes	2016 £	2015 £
<b>Operating surplus brought down</b>	3	26,788	795
<b>Investment income</b>			
Dividends listed investments FII		709	1,294
<b>Interest receivable</b>			
Bank interest - education		152	184
Bank interest - general		1,598	1,187
		<u>1,750</u>	<u>1,371</u>
<b>Surplus on ordinary activities</b>		29,247	3,460
<b>Taxation on ordinary activities</b>			
Taxation for the year	4	350	274
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		28,897	3,186
Income and expenditure account brought forward		211,781	208,595
<b>INCOME AND EXPENDITURE ACCOUNT CARRIED FORWARD</b>		<u>240,678</u>	<u>211,781</u>

**THE NATIONAL ASSOCIATION OF GROUP SECRETARIES TO THE NATIONAL FARMERS UNIONS OF THE  
UNITED KINGDOM  
BALANCE SHEET  
AS AT 31 OCTOBER 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors	5	21,659	10,869
Investments	6	33,890	33,181
Cash at bank and in hand		234,147	177,240
		<u>289,696</u>	<u>221,290</u>
<b>CREDITORS:</b> Amounts falling due within one year	7	49,018	9,509
		<u></u>	<u></u>
<b>NET CURRENT ASSETS</b>		240,678	211,781
<b>NET ASSETS</b>		<u>240,678</u>	<u>211,781</u>
<b>CAPITAL AND RESERVES</b>			
General Fund		210,527	186,371
Education Fund		30,151	25,410
		<u>240,678</u>	<u>211,781</u>

Approved by the Council and signed on its behalf by:

P J Parker (Chairman)

N Bent (Treasurer)

Date approved by the board: 8 February 2017

**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 2016**

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**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 2016**

**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>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	256	70,073	254	70,053
Full members who are not senior group or branch secretaries	255	47,401	240	45,352
Associate members	-	-	-	-
Life and retired members*	86	300	86	350
Employed accounts executives	8	292	6	470
Employed seniors	12	733	17	1,555
	<u>617</u>	<u>118,799</u>	<u>603</u>	<u>117,780</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2015 - 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>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Full members	19	5,670	20	5,880
Full members who are not senior group or branch secretaries	32	6,500	33	7,111
Associate members	-	-	-	-
Life and retired members*	12	-	12	-
Employed accounts executives	1	60	1	-
Employed seniors	1	75	1	75
	<u>65</u>	<u>12,305</u>	<u>67</u>	<u>13,066</u>

\* Following a questionnaire, this represents the number wishing to remain as members. There were no new full members (2015 - 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 2016**

**3 OPERATING SURPLUS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The operating surplus is stated after charging:</b>		
Auditors' remuneration - audit fees	2,820	6,252

**4 TAXATION ON ORDINARY ACTIVITIES**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Corporation tax - General	320	237
Corporation tax - Education	30	37
	<b>350</b>	<b>274</b>

**5 DEBTORS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,031	36
Other debtors	19,628	10,833
	<b>21,659</b>	<b>10,869</b>
General fund	10,541	8,054
Education fund	11,118	2,815
	<b>21,659</b>	<b>10,869</b>

**6 CURRENT ASSET INVESTMENTS**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other investments	33,890	33,181

£20,000 was invested with NFU Mutual Unit Managers Ltd on 19 January 2009 and income accrued of £3,431 since that date has been reinvested, totalling £23,431. At 31 October 2016 the market value of this investment was £40,747.

£10,000 was invested with NFU Mutual Select Investments Ltd on 5 March 2014 and income accrued of £459 since that date has been reinvested, totalling £10,459. At 31 October 2016 the market value of this investment was £11,878.

**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 2016**

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	31,051	429
Taxation payable	350	274
Accruals and deferred income - General	17,617	8,806
	<u>49,018</u>	<u>9,509</u>
General fund	38,888	9,393
Education fund	10,130	116
	<u>49,018</u>	<u>9,509</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>
A Griffiths Vice Chairman	A Griffiths received £2,030 (2015 - £Nil) honorarium as Vice Chairman. Expenses of £398 (2015 - £Nil) were paid for travel and subsistence.
H Kirby Past Chairman	H Kirby received £3,308 (2015 - £9,815) honorarium as Chairman. Expenses of £92 (2015 - £4,181) were paid for travel and subsistence. Also during the year H Kirby paid £4,940 (2015 - £6,573) for council expenses which were reimbursed.
J Graves General Secretary	J Graves received £10,534 (2015 - £9,491) honorarium as General Secretary. Expenses of £2,204 (2015 - £3,180) were paid for travel and subsistence.
A Hilditch Mutual Liaison Chairman	A Hilditch received £5,035 (2015 - £4,952) honorarium as Mutual Liaison Chairman. Expenses of £92 (2015 - £1,350) were paid for travel and subsistence.
P J Parker Chairman and Past Vice Chairman	P J Parker received £5,116 as Chairman (2015 - £Nil) and £2,080 (2015 - £4,952) honorarium as Vice Chairman. Expenses of £3,080 (2015 - £1,776) were paid for travel and subsistence.
N J Bent Treasurer	N J Bent received £1,217 (2015 - £1,197) honorarium as Treasurer. Expenses of £220 (2015 - £203) were paid for travel and subsistence. Also during the year N J Bent paid £1,766 for council expenses which were reimbursed.

**9 CONTROL**

The National Council has ultimate control of the association.